AN ACT concerning finance.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

ARTICLE 1. SHORT TITLE; PURPOSE

Section 1-1. Short title. This Act may be cited as the FY2020 Budget Implementation Act.

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the State budget for Fiscal Year 2020.

ARTICLE 5. AMENDATORY PROVISIONS

Section 5-5. The Illinois Act on the Aging is amended by changing Section 4.02 as follows:

(20 ILCS 105/4.02) (from Ch. 23, par. 6104.02)

Sec. 4.02. Community Care Program. The Department shall establish a program of services to prevent unnecessary institutionalization of persons age 60 and older in need of long term care or who are established as persons who suffer from Alzheimer's disease or a related disorder under the Alzheimer's Disease Assistance Act, thereby enabling them to
remain in their own homes or in other living arrangements. Such preventive services, which may be coordinated with other programs for the aged and monitored by area agencies on aging in cooperation with the Department, may include, but are not limited to, any or all of the following:

(a) (blank);
(b) (blank);
(c) home care aide services;
(d) personal assistant services;
(e) adult day services;
(f) home-delivered meals;
(g) education in self-care;
(h) personal care services;
(i) adult day health services;
(j) habilitation services;
(k) respite care;
(k-5) community reintegration services;
(k-6) flexible senior services;
(k-7) medication management;
(k-8) emergency home response;
(l) other nonmedical social services that may enable the person to become self-supporting; or
(m) clearinghouse for information provided by senior citizen home owners who want to rent rooms to or share living space with other senior citizens.

The Department shall establish eligibility standards for
such services. In determining the amount and nature of services for which a person may qualify, consideration shall not be given to the value of cash, property or other assets held in the name of the person's spouse pursuant to a written agreement dividing marital property into equal but separate shares or pursuant to a transfer of the person's interest in a home to his spouse, provided that the spouse's share of the marital property is not made available to the person seeking such services.

Beginning January 1, 2008, the Department shall require as a condition of eligibility that all new financially eligible applicants apply for and enroll in medical assistance under Article V of the Illinois Public Aid Code in accordance with rules promulgated by the Department.

The Department shall, in conjunction with the Department of Public Aid (now Department of Healthcare and Family Services), seek appropriate amendments under Sections 1915 and 1924 of the Social Security Act. The purpose of the amendments shall be to extend eligibility for home and community based services under Sections 1915 and 1924 of the Social Security Act to persons who transfer to or for the benefit of a spouse those amounts of income and resources allowed under Section 1924 of the Social Security Act. Subject to the approval of such amendments, the Department shall extend the provisions of Section 5-4 of the Illinois Public Aid Code to persons who, but for the provision of home or community-based services, would require the level of
care provided in an institution, as is provided for in federal law. Those persons no longer found to be eligible for receiving noninstitutional services due to changes in the eligibility criteria shall be given 45 days notice prior to actual termination. Those persons receiving notice of termination may contact the Department and request the determination be appealed at any time during the 45 day notice period. The target population identified for the purposes of this Section are persons age 60 and older with an identified service need. Priority shall be given to those who are at imminent risk of institutionalization. The services shall be provided to eligible persons age 60 and older to the extent that the cost of the services together with the other personal maintenance expenses of the persons are reasonably related to the standards established for care in a group facility appropriate to the person's condition. These non-institutional services, pilot projects or experimental facilities may be provided as part of or in addition to those authorized by federal law or those funded and administered by the Department of Human Services. The Departments of Human Services, Healthcare and Family Services, Public Health, Veterans' Affairs, and Commerce and Economic Opportunity and other appropriate agencies of State, federal and local governments shall cooperate with the Department on Aging in the establishment and development of the non-institutional services. The Department shall require an annual audit from all personal assistant and home care aide
vendors contracting with the Department under this Section. The
annual audit shall assure that each audited vendor's procedures
are in compliance with Department's financial reporting
guidelines requiring an administrative and employee wage and
benefits cost split as defined in administrative rules. The
audit is a public record under the Freedom of Information Act.
The Department shall execute, relative to the nursing home
prescreening project, written inter-agency agreements with the
Department of Human Services and the Department of Healthcare
and Family Services, to effect the following: (1) intake
procedures and common eligibility criteria for those persons
who are receiving non-institutional services; and (2) the
establishment and development of non-institutional services in
areas of the State where they are not currently available or
are undeveloped. On and after July 1, 1996, all nursing home
prescreenings for individuals 60 years of age or older shall be
conducted by the Department.

As part of the Department on Aging's routine training of
case managers and case manager supervisors, the Department may
include information on family futures planning for persons who
are age 60 or older and who are caregivers of their adult
children with developmental disabilities. The content of the
training shall be at the Department's discretion.

The Department is authorized to establish a system of
recipient copayment for services provided under this Section,
such copayment to be based upon the recipient's ability to pay
but in no case to exceed the actual cost of the services provided. Additionally, any portion of a person's income which is equal to or less than the federal poverty standard shall not be considered by the Department in determining the copayment. The level of such copayment shall be adjusted whenever necessary to reflect any change in the officially designated federal poverty standard.

The Department, or the Department's authorized representative, may recover the amount of moneys expended for services provided to or in behalf of a person under this Section by a claim against the person's estate or against the estate of the person's surviving spouse, but no recovery may be had until after the death of the surviving spouse, if any, and then only at such time when there is no surviving child who is under age 21 or blind or who has a permanent and total disability. This paragraph, however, shall not bar recovery, at the death of the person, of moneys for services provided to the person or in behalf of the person under this Section to which the person was not entitled; provided that such recovery shall not be enforced against any real estate while it is occupied as a homestead by the surviving spouse or other dependent, if no claims by other creditors have been filed against the estate, or, if such claims have been filed, they remain dormant for failure of prosecution or failure of the claimant to compel administration of the estate for the purpose of payment. This paragraph shall not bar recovery from the estate of a spouse,
under Sections 1915 and 1924 of the Social Security Act and
Section 5-4 of the Illinois Public Aid Code, who precedes a
person receiving services under this Section in death. All
moneys for services paid to or in behalf of the person under
this Section shall be claimed for recovery from the deceased
spouse's estate. "Homestead", as used in this paragraph, means
the dwelling house and contiguous real estate occupied by a
surviving spouse or relative, as defined by the rules and
regulations of the Department of Healthcare and Family
Services, regardless of the value of the property.

The Department shall increase the effectiveness of the
existing Community Care Program by:

(1) ensuring that in-home services included in the care
plan are available on evenings and weekends;

(2) ensuring that care plans contain the services that
eligible participants need based on the number of days in a
month, not limited to specific blocks of time, as
identified by the comprehensive assessment tool selected
by the Department for use statewide, not to exceed the
total monthly service cost maximum allowed for each
service; the Department shall develop administrative rules
to implement this item (2);

(3) ensuring that the participants have the right to
choose the services contained in their care plan and to
direct how those services are provided, based on
administrative rules established by the Department;
(4) ensuring that the determination of need tool is accurate in determining the participants' level of need; to achieve this, the Department, in conjunction with the Older Adult Services Advisory Committee, shall institute a study of the relationship between the Determination of Need scores, level of need, service cost maximums, and the development and utilization of service plans no later than May 1, 2008; findings and recommendations shall be presented to the Governor and the General Assembly no later than January 1, 2009; recommendations shall include all needed changes to the service cost maximums schedule and additional covered services;

(5) ensuring that homemakers can provide personal care services that may or may not involve contact with clients, including but not limited to:

(A) bathing;
(B) grooming;
(C) toileting;
(D) nail care;
(E) transferring;
(F) respiratory services;
(G) exercise; or
(H) positioning;

(6) ensuring that homemaker program vendors are not restricted from hiring homemakers who are family members of clients or recommended by clients; the Department may not,
by rule or policy, require homemakers who are family members of clients or recommended by clients to accept assignments in homes other than the client;

(7) ensuring that the State may access maximum federal matching funds by seeking approval for the Centers for Medicare and Medicaid Services for modifications to the State's home and community based services waiver and additional waiver opportunities, including applying for enrollment in the Balance Incentive Payment Program by May 1, 2013, in order to maximize federal matching funds; this shall include, but not be limited to, modification that reflects all changes in the Community Care Program services and all increases in the services cost maximum;

(8) ensuring that the determination of need tool accurately reflects the service needs of individuals with Alzheimer's disease and related dementia disorders;

(9) ensuring that services are authorized accurately and consistently for the Community Care Program (CCP); the Department shall implement a Service Authorization policy directive; the purpose shall be to ensure that eligibility and services are authorized accurately and consistently in the CCP program; the policy directive shall clarify service authorization guidelines to Care Coordination Units and Community Care Program providers no later than May 1, 2013;

(10) working in conjunction with Care Coordination Units, the Department of Healthcare and Family Services,
the Department of Human Services, Community Care Program
providers, and other stakeholders to make improvements to
the Medicaid claiming processes and the Medicaid
enrollment procedures or requirements as needed,
including, but not limited to, specific policy changes or
rules to improve the up-front enrollment of participants in
the Medicaid program and specific policy changes or rules
to insure more prompt submission of bills to the federal
government to secure maximum federal matching dollars as
promptly as possible; the Department on Aging shall have at
least 3 meetings with stakeholders by January 1, 2014 in
order to address these improvements;

(11) requiring home care service providers to comply
with the rounding of hours worked provisions under the
federal Fair Labor Standards Act (FLSA) and as set forth in
29 CFR 785.48(b) by May 1, 2013;

(12) implementing any necessary policy changes or
promulgating any rules, no later than January 1, 2014, to
assist the Department of Healthcare and Family Services in
moving as many participants as possible, consistent with
federal regulations, into coordinated care plans if a care
coordination plan that covers long term care is available
in the recipient's area; and

(13) maintaining fiscal year 2014 rates at the same
level established on January 1, 2013.

By January 1, 2009 or as soon after the end of the Cash and
Counseling Demonstration Project as is practicable, the Department may, based on its evaluation of the demonstration project, promulgate rules concerning personal assistant services, to include, but need not be limited to, qualifications, employment screening, rights under fair labor standards, training, fiduciary agent, and supervision requirements. All applicants shall be subject to the provisions of the Health Care Worker Background Check Act.

The Department shall develop procedures to enhance availability of services on evenings, weekends, and on an emergency basis to meet the respite needs of caregivers. Procedures shall be developed to permit the utilization of services in successive blocks of 24 hours up to the monthly maximum established by the Department. Workers providing these services shall be appropriately trained.

Beginning on the effective date of this amendatory Act of 1991, no person may perform chore/housekeeping and home care aide services under a program authorized by this Section unless that person has been issued a certificate of pre-service to do so by his or her employing agency. Information gathered to effect such certification shall include (i) the person's name, (ii) the date the person was hired by his or her current employer, and (iii) the training, including dates and levels. Persons engaged in the program authorized by this Section before the effective date of this amendatory Act of 1991 shall be issued a certificate of all pre- and in-service training
from his or her employer upon submitting the necessary information. The employing agency shall be required to retain records of all staff pre- and in-service training, and shall provide such records to the Department upon request and upon termination of the employer's contract with the Department. In addition, the employing agency is responsible for the issuance of certifications of in-service training completed to their employees.

The Department is required to develop a system to ensure that persons working as home care aides and personal assistants receive increases in their wages when the federal minimum wage is increased by requiring vendors to certify that they are meeting the federal minimum wage statute for home care aides and personal assistants. An employer that cannot ensure that the minimum wage increase is being given to home care aides and personal assistants shall be denied any increase in reimbursement costs.

The Community Care Program Advisory Committee is created in the Department on Aging. The Director shall appoint individuals to serve in the Committee, who shall serve at their own expense. Members of the Committee must abide by all applicable ethics laws. The Committee shall advise the Department on issues related to the Department's program of services to prevent unnecessary institutionalization. The Committee shall meet on a bi-monthly basis and shall serve to identify and advise the Department on present and potential issues affecting
the service delivery network, the program's clients, and the
Department and to recommend solution strategies. Persons
appointed to the Committee shall be appointed on, but not
limited to, their own and their agency's experience with the
program, geographic representation, and willingness to serve.
The Director shall appoint members to the Committee to
represent provider, advocacy, policy research, and other
constituencies committed to the delivery of high quality home
and community-based services to older adults. Representatives
shall be appointed to ensure representation from community care
providers including, but not limited to, adult day service
providers, homemaker providers, case coordination and case
management units, emergency home response providers, statewide
trade or labor unions that represent home care aides and direct
care staff, area agencies on aging, adults over age 60,
membership organizations representing older adults, and other
organizational entities, providers of care, or individuals
with demonstrated interest and expertise in the field of home
and community care as determined by the Director.

Nominations may be presented from any agency or State
association with interest in the program. The Director, or his
or her designee, shall serve as the permanent co-chair of the
advisory committee. One other co-chair shall be nominated and
approved by the members of the committee on an annual basis.
Committee members' terms of appointment shall be for 4 years
with one-quarter of the appointees' terms expiring each year. A
member shall continue to serve until his or her replacement is named. The Department shall fill vacancies that have a remaining term of over one year, and this replacement shall occur through the annual replacement of expiring terms. The Director shall designate Department staff to provide technical assistance and staff support to the committee. Department representation shall not constitute membership of the committee. All Committee papers, issues, recommendations, reports, and meeting memoranda are advisory only. The Director, or his or her designee, shall make a written report, as requested by the Committee, regarding issues before the Committee.

The Department on Aging and the Department of Human Services shall cooperate in the development and submission of an annual report on programs and services provided under this Section. Such joint report shall be filed with the Governor and the General Assembly on or before September 30 each year.

The requirement for reporting to the General Assembly shall be satisfied by filing copies of the report as required by Section 3.1 of the General Assembly Organization Act and filing such additional copies with the State Government Report Distribution Center for the General Assembly as is required under paragraph (t) of Section 7 of the State Library Act.

Those persons previously found eligible for receiving non-institutional services whose services were discontinued under the Emergency Budget Act of Fiscal Year 1992, and who do
not meet the eligibility standards in effect on or after July 1, 1992, shall remain ineligible on and after July 1, 1992. Those persons previously not required to cost-share and who were required to cost-share effective March 1, 1992, shall continue to meet cost-share requirements on and after July 1, 1992. Beginning July 1, 1992, all clients will be required to meet eligibility, cost-share, and other requirements and will have services discontinued or altered when they fail to meet these requirements.

For the purposes of this Section, "flexible senior services" refers to services that require one-time or periodic expenditures including, but not limited to, respite care, home modification, assistive technology, housing assistance, and transportation.

The Department shall implement an electronic service verification based on global positioning systems or other cost-effective technology for the Community Care Program no later than January 1, 2014.

The Department shall require, as a condition of eligibility, enrollment in the medical assistance program under Article V of the Illinois Public Aid Code (i) beginning August 1, 2013, if the Auditor General has reported that the Department has failed to comply with the reporting requirements of Section 2-27 of the Illinois State Auditing Act; or (ii) beginning June 1, 2014, if the Auditor General has reported that the Department has not undertaken the required actions
The Department shall delay Community Care Program services until an applicant is determined eligible for medical assistance under Article V of the Illinois Public Aid Code (i) beginning August 1, 2013, if the Auditor General has reported that the Department has failed to comply with the reporting requirements of Section 2-27 of the Illinois State Auditing Act; or (ii) beginning June 1, 2014, if the Auditor General has reported that the Department has not undertaken the required actions listed in the report required by subsection (a) of Section 2-27 of the Illinois State Auditing Act.

The Department shall implement co-payments for the Community Care Program at the federally allowable maximum level (i) beginning August 1, 2013, if the Auditor General has reported that the Department has failed to comply with the reporting requirements of Section 2-27 of the Illinois State Auditing Act; or (ii) beginning June 1, 2014, if the Auditor General has reported that the Department has not undertaken the required actions listed in the report required by subsection (a) of Section 2-27 of the Illinois State Auditing Act.

The Department shall provide a bi-monthly report on the progress of the Community Care Program reforms set forth in this amendatory Act of the 98th General Assembly to the Governor, the Speaker of the House of Representatives, the Minority Leader of the House of Representatives, the President
of the Senate, and the Minority Leader of the Senate.

The Department shall conduct a quarterly review of Care Coordination Unit performance and adherence to service guidelines. The quarterly review shall be reported to the Speaker of the House of Representatives, the Minority Leader of the House of Representatives, the President of the Senate, and the Minority Leader of the Senate. The Department shall collect and report longitudinal data on the performance of each care coordination unit. Nothing in this paragraph shall be construed to require the Department to identify specific care coordination units.

In regard to community care providers, failure to comply with Department on Aging policies shall be cause for disciplinary action, including, but not limited to, disqualification from serving Community Care Program clients. Each provider, upon submission of any bill or invoice to the Department for payment for services rendered, shall include a notarized statement, under penalty of perjury pursuant to Section 1-109 of the Code of Civil Procedure, that the provider has complied with all Department policies.

The Director of the Department on Aging shall make information available to the State Board of Elections as may be required by an agreement the State Board of Elections has entered into with a multi-state voter registration list maintenance system.

Within 30 days after July 6, 2017 (the effective date of
Public Act 100-23), rates shall be increased to $18.29 per hour, for the purpose of increasing, by at least $.72 per hour, the wages paid by those vendors to their employees who provide homemaker services. The Department shall pay an enhanced rate under the Community Care Program to those in-home service provider agencies that offer health insurance coverage as a benefit to their direct service worker employees consistent with the mandates of Public Act 95-713. For State fiscal years 2018 and 2019, the enhanced rate shall be $1.77 per hour. The rate shall be adjusted using actuarial analysis based on the cost of care, but shall not be set below $1.77 per hour. The Department shall adopt rules, including emergency rules under subsections (y) and (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph.

The General Assembly finds it necessary to authorize an aggressive Medicaid enrollment initiative designed to maximize federal Medicaid funding for the Community Care Program which produces significant savings for the State of Illinois. The Department on Aging shall establish and implement a Community Care Program Medicaid Initiative. Under the Initiative, the Department on Aging shall, at a minimum: (i) provide an enhanced rate to adequately compensate care coordination units to enroll eligible Community Care Program clients into Medicaid; (ii) use recommendations from a stakeholder committee on how best to implement the Initiative; and (iii)
establish requirements for State agencies to make enrollment in
the State's Medical Assistance program easier for seniors.

The Community Care Program Medicaid Enrollment Oversight
Subcommittee is created as a subcommittee of the Older Adult
Services Advisory Committee established in Section 35 of the
Older Adult Services Act to make recommendations on how best to
increase the number of medical assistance recipients who are
enrolled in the Community Care Program. The Subcommittee shall
consist of all of the following persons who must be appointed
within 30 days after the effective date of this amendatory Act
of the 100th General Assembly:

(1) The Director of Aging, or his or her designee, who
shall serve as the chairperson of the Subcommittee.

(2) One representative of the Department of Healthcare
and Family Services, appointed by the Director of
Healthcare and Family Services.

(3) One representative of the Department of Human
Services, appointed by the Secretary of Human Services.

(4) One individual representing a care coordination
unit, appointed by the Director of Aging.

(5) One individual from a non-governmental statewide
organization that advocates for seniors, appointed by the
Director of Aging.

(6) One individual representing Area Agencies on
Aging, appointed by the Director of Aging.

(7) One individual from a statewide association
dedicated to Alzheimer's care, support, and research, appointed by the Director of Aging.

(8) One individual from an organization that employs persons who provide services under the Community Care Program, appointed by the Director of Aging.

(9) One member of a trade or labor union representing persons who provide services under the Community Care Program, appointed by the Director of Aging.

(10) One member of the Senate, who shall serve as co-chairperson, appointed by the President of the Senate.

(11) One member of the Senate, who shall serve as co-chairperson, appointed by the Minority Leader of the Senate.

(12) One member of the House of Representatives, who shall serve as co-chairperson, appointed by the Speaker of the House of Representatives.

(13) One member of the House of Representatives, who shall serve as co-chairperson, appointed by the Minority Leader of the House of Representatives.

(14) One individual appointed by a labor organization representing frontline employees at the Department of Human Services.

The Subcommittee shall provide oversight to the Community Care Program Medicaid Initiative and shall meet quarterly. At each Subcommittee meeting the Department on Aging shall provide the following data sets to the Subcommittee: (A) the number of
Illinois residents, categorized by planning and service area, who are receiving services under the Community Care Program and are enrolled in the State's Medical Assistance Program; (B) the number of Illinois residents, categorized by planning and service area, who are receiving services under the Community Care Program, but are not enrolled in the State's Medical Assistance Program; and (C) the number of Illinois residents, categorized by planning and service area, who are receiving services under the Community Care Program and are eligible for benefits under the State's Medical Assistance Program, but are not enrolled in the State's Medical Assistance Program. In addition to this data, the Department on Aging shall provide the Subcommittee with plans on how the Department on Aging will reduce the number of Illinois residents who are not enrolled in the State's Medical Assistance Program but who are eligible for medical assistance benefits. The Department on Aging shall enroll in the State's Medical Assistance Program those Illinois residents who receive services under the Community Care Program and are eligible for medical assistance benefits but are not enrolled in the State's Medicaid Assistance Program. The data provided to the Subcommittee shall be made available to the public via the Department on Aging's website.

The Department on Aging, with the involvement of the Subcommittee, shall collaborate with the Department of Human Services and the Department of Healthcare and Family Services on how best to achieve the responsibilities of the Community
Care Program Medicaid Initiative.

The Department on Aging, the Department of Human Services, and the Department of Healthcare and Family Services shall coordinate and implement a streamlined process for seniors to access benefits under the State's Medical Assistance Program.

The Subcommittee shall collaborate with the Department of Human Services on the adoption of a uniform application submission process. The Department of Human Services and any other State agency involved with processing the medical assistance application of any person enrolled in the Community Care Program shall include the appropriate care coordination unit in all communications related to the determination or status of the application.

The Community Care Program Medicaid Initiative shall provide targeted funding to care coordination units to help seniors complete their applications for medical assistance benefits. On and after July 1, 2019, care coordination units shall receive no less than $200 per completed application, which rate may be included in a bundled rate for initial intake services when Medicaid application assistance is provided in conjunction with the initial intake process for new program participants.

The Community Care Program Medicaid Initiative shall cease operation 5 years after the effective date of this amendatory Act of the 100th General Assembly, after which the Subcommittee shall dissolve.
Section 5-10. The Substance Use Disorder Act is amended by changing Sections 5-10 and 50-35 as follows:

(20 ILCS 301/5-10)

Sec. 5-10. Functions of the Department.

(a) In addition to the powers, duties and functions vested in the Department by this Act, or by other laws of this State, the Department shall carry out the following activities:

(1) Design, coordinate and fund comprehensive community-based and culturally and gender-appropriate services throughout the State. These services must include prevention, early intervention, treatment, and other recovery support services for substance use disorders that are accessible and addresses the needs of at-risk individuals and their families.

(2) Act as the exclusive State agency to accept, receive and expend, pursuant to appropriation, any public or private monies, grants or services, including those received from the federal government or from other State agencies, for the purpose of providing prevention, early intervention, treatment, and other recovery support services for substance use disorders.

(2.5) In partnership with the Department of Healthcare
and Family Services, act as one of the principal State agencies for the sole purpose of calculating the maintenance of effort requirement under Section 1930 of Title XIX, Part B, Subpart II of the Public Health Service Act (42 U.S.C. 300x-30) and the Interim Final Rule (45 CFR 96.134).

(3) Coordinate a statewide strategy for the prevention, early intervention, treatment, and recovery support of substance use disorders. This strategy shall include the development of a comprehensive plan, submitted annually with the application for federal substance use disorder block grant funding, for the provision of an array of such services. The plan shall be based on local community-based needs and upon data including, but not limited to, that which defines the prevalence of and costs associated with substance use disorders. This comprehensive plan shall include identification of problems, needs, priorities, services and other pertinent information, including the needs of minorities and other specific priority populations in the State, and shall describe how the identified problems and needs will be addressed. For purposes of this paragraph, the term "minorities and other specific priority populations" may include, but shall not be limited to, groups such as women, children, intravenous drug users, persons with AIDS or who are HIV infected, veterans, African-Americans, Puerto
Ricans, Hispanics, Asian Americans, the elderly, persons in the criminal justice system, persons who are clients of services provided by other State agencies, persons with disabilities and such other specific populations as the Department may from time to time identify. In developing the plan, the Department shall seek input from providers, parent groups, associations and interested citizens.

The plan developed under this Section shall include an explanation of the rationale to be used in ensuring that funding shall be based upon local community needs, including, but not limited to, the incidence and prevalence of, and costs associated with, substance use disorders, as well as upon demonstrated program performance.

The plan developed under this Section shall also contain a report detailing the activities of and progress made through services for the care and treatment of substance use disorders among pregnant women and mothers and their children established under subsection (j) of Section 35-5.

As applicable, the plan developed under this Section shall also include information about funding by other State agencies for prevention, early intervention, treatment, and other recovery support services.

(4) Lead, foster and develop cooperation, coordination and agreements among federal and State governmental agencies and local providers that provide assistance,
services, funding or other functions, peripheral or
direct, in the prevention, early intervention, treatment,
and recovery support for substance use disorders. This
shall include, but shall not be limited to, the following:

(A) Cooperate with and assist other State
agencies, as applicable, in establishing and
conducting substance use disorder services among the
populations they respectively serve.

(B) Cooperate with and assist the Illinois
Department of Public Health in the establishment,
funding and support of programs and services for the
promotion of maternal and child health and the
prevention and treatment of infectious diseases,
including but not limited to HIV infection, especially
with respect to those persons who are high risk due to
intravenous injection of illegal drugs, or who may have
been sexual partners of these individuals, or who may
have impaired immune systems as a result of a substance
use disorder.

(C) Supply to the Department of Public Health and
prenatal care providers a list of all providers who are
licensed to provide substance use disorder treatment
for pregnant women in this State.

(D) Assist in the placement of child abuse or
neglect perpetrators (identified by the Illinois
Department of Children and Family Services (DCFS)) who
have been determined to be in need of substance use disorder treatment pursuant to Section 8.2 of the Abused and Neglected Child Reporting Act.

(E) Cooperate with and assist DCFS in carrying out its mandates to:

(i) identify substance use disorders among its clients and their families; and

(ii) develop services to deal with such disorders.

These services may include, but shall not be limited to, programs to prevent or treat substance use disorders with DCFS clients and their families, identifying child care needs within such treatment, and assistance with other issues as required.

(F) Cooperate with and assist the Illinois Criminal Justice Information Authority with respect to statistical and other information concerning the incidence and prevalence of substance use disorders.

(G) Cooperate with and assist the State Superintendent of Education, boards of education, schools, police departments, the Illinois Department of State Police, courts and other public and private agencies and individuals in establishing prevention programs statewide and preparing curriculum materials for use at all levels of education.

(H) Cooperate with and assist the Illinois
Department of Healthcare and Family Services in the
development and provision of services offered to
recipients of public assistance for the treatment and
prevention of substance use disorders.

(I) (Blank).

(5) From monies appropriated to the Department from the
Drunk and Drugged Driving Prevention Fund, reimburse DUI
evaluation and risk education programs licensed by the
Department for providing indigent persons with free or
reduced-cost evaluation and risk education services
relating to a charge of driving under the influence of
alcohol or other drugs.

(6) Promulgate regulations to identify and disseminate
best practice guidelines that can be utilized by publicly
and privately funded programs as well as for levels of
payment to government funded programs that provide
prevention, early intervention, treatment, and other
recovery support services for substance use disorders and
those services referenced in Sections 15-10 and 40-5.

(7) In consultation with providers and related trade
associations, specify a uniform methodology for use by
funded providers and the Department for billing and
collection and dissemination of statistical information
regarding services related to substance use disorders.

(8) Receive data and assistance from federal, State and
local governmental agencies, and obtain copies of
identification and arrest data from all federal, State and
local law enforcement agencies for use in carrying out the
purposes and functions of the Department.

(9) Designate and license providers to conduct
screening, assessment, referral and tracking of clients
identified by the criminal justice system as having
indications of substance use disorders and being eligible
to make an election for treatment under Section 40-5 of
this Act, and assist in the placement of individuals who
are under court order to participate in treatment.

(10) Identify and disseminate evidence-based best
practice guidelines as maintained in administrative rule
that can be utilized to determine a substance use disorder
diagnosis.

(11) (Blank).

(12) Make grants with funds appropriated from the Drug
Treatment Fund in accordance with Section 7 of the
Controlled Substance and Cannabis Nuisance Act, or in
accordance with Section 80 of the Methamphetamine Control
and Community Protection Act, or in accordance with
 subsections (h) and (i) of Section 411.2 of the Illinois
Controlled Substances Act, or in accordance with Section
6z-107 of the State Finance Act.

(13) Encourage all health and disability insurance
programs to include substance use disorder treatment as a
covered service and to use evidence-based best practice
criteria as maintained in administrative rule and as required in Public Act 99-0480 in determining the necessity for such services and continued stay.

(14) Award grants and enter into fixed-rate and fee-for-service arrangements with any other department, authority or commission of this State, or any other state or the federal government or with any public or private agency, including the disbursement of funds and furnishing of staff, to effectuate the purposes of this Act.

(15) Conduct a public information campaign to inform the State's Hispanic residents regarding the prevention and treatment of substance use disorders.

(b) In addition to the powers, duties and functions vested in it by this Act, or by other laws of this State, the Department may undertake, but shall not be limited to, the following activities:

(1) Require all organizations licensed or funded by the Department to include an education component to inform participants regarding the causes and means of transmission and methods of reducing the risk of acquiring or transmitting HIV infection and other infectious diseases, and to include funding for such education component in its support of the program.

(2) Review all State agency applications for federal funds that include provisions relating to the prevention, early intervention and treatment of substance use
disorders in order to ensure consistency.

(3) Prepare, publish, evaluate, disseminate and serve as a central repository for educational materials dealing with the nature and effects of substance use disorders. Such materials may deal with the educational needs of the citizens of Illinois, and may include at least pamphlets that describe the causes and effects of fetal alcohol spectrum disorders.

(4) Develop and coordinate, with regional and local agencies, education and training programs for persons engaged in providing services for persons with substance use disorders, which programs may include specific HIV education and training for program personnel.

(5) Cooperate with and assist in the development of education, prevention, early intervention, and treatment programs for employees of State and local governments and businesses in the State.

(6) Utilize the support and assistance of interested persons in the community, including recovering persons, to assist individuals and communities in understanding the dynamics of substance use disorders, and to encourage individuals with substance use disorders to voluntarily undergo treatment.

(7) Promote, conduct, assist or sponsor basic clinical, epidemiological and statistical research into substance use disorders and research into the prevention of
those problems either solely or in conjunction with any
public or private agency.

(8) Cooperate with public and private agencies,
organizations and individuals in the development of
programs, and to provide technical assistance and
consultation services for this purpose.

(9) (Blank).

(10) (Blank).

(11) Fund, promote, or assist entities dealing with
substance use disorders.

(12) With monies appropriated from the Group Home Loan
Revolving Fund, make loans, directly or through
subcontract, to assist in underwriting the costs of housing
in which individuals recovering from substance use
disorders may reside, pursuant to Section 50-40 of this
Act.

(13) Promulgate such regulations as may be necessary to
carry out the purposes and enforce the provisions of this
Act.

(14) Provide funding to help parents be effective in
preventing substance use disorders by building an
awareness of the family's role in preventing substance use
disorders through adjusting expectations, developing new
skills, and setting positive family goals. The programs
shall include, but not be limited to, the following
subjects: healthy family communication; establishing rules
and limits; how to reduce family conflict; how to build self-esteem, competency, and responsibility in children; how to improve motivation and achievement; effective discipline; problem solving techniques; and how to talk about drugs and alcohol. The programs shall be open to all parents.

(Source: P.A. 100-494, eff. 6-1-18; 100-759, eff. 1-1-19.)

(20 ILCS 301/50-35)

Sec. 50-35. Drug Treatment Fund.

(a) There is hereby established the Drug Treatment Fund, to be held as a separate fund in the State treasury. There shall be deposited into this fund such amounts as may be received under subsections (h) and (i) of Section 411.2 of the Illinois Controlled Substances Act, under Section 80 of the Methamphetamine Control and Community Protection Act, and under Section 7 of the Controlled Substance and Cannabis Nuisance Act, or under Section 6z-107 of the State Finance Act.

(b) Monies in this fund shall be appropriated to the Department for the purposes and activities set forth in subsections (h) and (i) of Section 411.2 of the Illinois Controlled Substances Act, or in Section 7 of the Controlled Substance and Cannabis Nuisance Act, or in Section 6z-107 of the State Finance Act.

(Source: P.A. 94-556, eff. 9-11-05.)
Section 5-15. The Children and Family Services Act is amended by adding Section 5f as follows:

(20 ILCS 505/5f new)
Sec. 5f. Reimbursement rates. On July 1, 2019, the Department of Children and Family Services shall increase rates in effect on June 30, 2019 for providers by 5%. The contractual and grant services eligible for increased reimbursement rates under this Section include the following:

(1) Residential services, including child care institutions, group home care, independent living services, or transitional living services.
(2) Specialized, adolescent, treatment, or other non-traditional or Home-of-Relative foster care.
(3) Traditional or Home-of-Relative foster care.
(4) Intact family services.
(5) Teen parenting services.

(20 ILCS 661/Act rep.)
Section 5-20. The High Speed Internet Services and Information Technology Act is repealed.

Section 5-25. The Illinois Promotion Act is amended by changing Sections 3 and 8b as follows:

(20 ILCS 665/3) (from Ch. 127, par. 200-23)
Sec. 3. Definitions. The following words and terms, whenever used or referred to in this Act, shall have the following meanings, except where the context may otherwise require:

(a) "Department" means the Department of Commerce and Economic Opportunity of the State of Illinois.

(b) "Local promotion group" means any non-profit corporation, organization, association, agency or committee thereof formed for the primary purpose of publicizing, promoting, advertising or otherwise encouraging the development of tourism in any municipality, county, or region of Illinois.

(c) "Promotional activities" means preparing, planning and conducting campaigns of information, advertising and publicity through such media as newspapers, radio, television, magazines, trade journals, moving and still photography, posters, outdoor signboards and personal contact within and without the State of Illinois; dissemination of information, advertising, publicity, photographs and other literature and material designed to carry out the purpose of this Act; and participation in and attendance at meetings and conventions concerned primarily with tourism, including travel to and from such meetings.

(d) "Municipality" means "municipality" as defined in Section 1-1-2 of the Illinois Municipal Code, as heretofore and hereafter amended.
(e) "Tourism" means travel 50 miles or more one-way or an overnight trip outside of a person's normal routine.

(f) "Municipal amateur sports facility" means a sports facility that: (1) is owned by a unit of local government; (2) has contiguous indoor sports competition space; (3) is designed to principally accommodate and host amateur competitions for youths, adults, or both; and (4) is not used for professional sporting events where participants are compensated for their participation.

(g) "Municipal convention center" means a convention center or civic center owned by a unit of local government or operated by a convention center authority, or a municipal convention hall as defined in paragraph (1) of Section 11-65-1 of the Illinois Municipal Code, with contiguous exhibition space ranging between 30,000 and 125,000 square feet.

(h) "Convention center authority" means an Authority, as defined by the Civic Center Code, that operates a municipal convention center with contiguous exhibition space ranging between 30,000 and 125,000 square feet.

(i) "Incentive" means: (1) a financial incentive provided by a unit of local government municipal convention center or convention center authority to attract for a convention, meeting, or trade show held at a municipal convention center that, but for the incentive, would not have occurred in the State or been retained in the State; or (2) a financial incentive provided by a unit of local government
for attracting a sporting event held at its municipal amateur
sports facility that, but for the incentive, would not have
occurred in the State or been retained in the State; but (3)
only a financial incentive offered or provided to a person or
entity in the form of financial benefits or costs which are
allowable costs pursuant to the Grant Accountability and
Transparency Act.
(Source: P.A. 99-476, eff. 8-27-15.)

(20 ILCS 665/8b)
Sec. 8b. Municipal convention center and sports facility
attraction grants.
(a) Until July 1, 2022, the Department is authorized to
make grants, subject to appropriation by the General Assembly,
from the Tourism Promotion Fund to a unit of local government
municipal convention center, or convention center authority
that provides incentives, as defined in subsection (i) of
Section 3 of this Act, for the purpose of attracting
conventions, meetings, and trade shows to municipal convention
centers or and attracting sporting events to municipal amateur
sports facilities. Grants awarded under this Section shall be
based on the net proceeds received under the Hotel Operators'
Occupation Tax Act for the renting, leasing, or letting of
hotel rooms in the municipality in which the municipal
convention center or municipal amateur sports facility is
located for the month in which the convention, meeting, trade
show, or sporting event occurs. Grants shall not exceed 80% of
the incentive amount provided by the unit of local government, municipal convention center, or convention center authority. Further, in no event may the aggregate amount of grants awarded
with respect to a single municipal convention center, convention center authority, or municipal amateur sports
facility exceed $200,000 in any calendar year. The Department may, by rule, require any other provisions it deems necessary
in order to protect the State's interest in administering this program.

(b) No later than May 15 of each year, through May 15, 2022, the unit of local government, municipal convention center, or convention center authority shall certify to the
Department the amounts of funds expended in the previous calendar fiscal year to provide qualified incentives; however, in no event may the certified amount pursuant to this paragraph
exceed $200,000 with respect to for any municipal convention center, convention center authority, or municipal amateur
sports facility in any calendar year. The unit of local
government, convention center, or convention center authority
shall certify (A) the net proceeds received under the Hotel
Operators' Occupation Tax Act for the renting, leasing, or
letting of hotel rooms in the municipality for the month in
which the convention, meeting, or trade show occurs and (B) the
average of the net proceeds received under the Hotel Operators'
Occupation Tax Act for the renting, leasing, or letting of
hotel rooms in the municipality for the same month in the 3
immediately preceding years. The unit of local government or
municipal convention center, or convention center authority
shall include the incentive amounts as part of its regular
audit.

(b-5) Grants awarded to a unit of local government or
municipal convention center, or convention center authority
may be made by the Department of Commerce and Economic
Opportunity from appropriations for those purposes for any
fiscal year, without regard to the fact that the qualification
or obligation may have occurred in a prior fiscal year.

(c) The Department shall submit a report, which must be
provided electronically, on the effectiveness of the program
established under this Section to the General Assembly no later
than January 1, 2022.

(Source: P.A. 99-476, eff. 8-27-15; 100-643, eff. 7-27-18.)

Section 5-30. The Department of Human Services Act is
amended by changing Section 1-50 as follows:

(20 ILCS 1305/1-50)

Sec. 1-50. Department of Human Services Community Services
Fund.

(a) The Department of Human Services Community Services
Fund is created in the State treasury as a special fund.

(b) The Fund is created for the purpose of receiving and
Disbursing moneys in accordance with this Section.

Disbursements from the Fund shall be made, subject to appropriation, for payment of expenses incurred by the Department of Human Services in support of the Department's rebalancing services, mental health services, and substance abuse and prevention services.

(c) The Fund shall consist of the following:

(1) Moneys transferred from another State fund.

(2) All federal moneys received as a result of expenditures that are attributable to moneys deposited in the Fund.

(3) All other moneys received for the Fund from any other source.

(4) Interest earned upon moneys in the Fund.

(Source: P.A. 96-1530, eff. 2-16-11.)

Section 5-35. The State Finance Act is amended by changing Sections 5.857, 5h.5, 6z-27, 6z-32, 6z-51, 6z-70, 6z-100, 8.3, 8g, 8g-1, 13.2, and 25 and by adding Sections 5.891 and 6z-107 as follows:

(30 ILCS 105/5.857)

(Section scheduled to be repealed on July 1, 2019)

Sec. 5.857. The Capital Development Board Revolving Fund. This Section is repealed July 1, 2020.

(Source: P.A. 99-78, eff. 7-20-15; 99-523, eff. 6-30-16;
Sec. 5.891. The Governor's Administrative Fund.

(a) In order to meet cash flow deficits and to maintain liquidity in general funds and the Health Insurance Reserve Fund, on and after July 1, 2017 and through March 1, 2021, the State Treasurer and the State Comptroller, in consultation with the Governor's Office of Management and Budget, shall make transfers to general funds and the Health Insurance Reserve Fund, as directed by the State Comptroller, out of special funds of the State, to the extent allowed by federal law.

No such transfer may reduce the cumulative balance of all of the special funds of the State to an amount less than the total debt service payable during the 12 months immediately following the date of the transfer on any bonded indebtedness of the State and any certificates issued under the Short Term Borrowing Act. At no time shall the outstanding total transfers made from the special funds of the State to general funds and the Health Insurance Reserve Fund under this Section exceed $1,200,000,000; once the amount of $1,200,000,000 has been transferred from the special funds of the State to general
funds and the Health Insurance Reserve Fund, additional transfers may be made from the special funds of the State to general funds and the Health Insurance Reserve Fund under this Section only to the extent that moneys have first been re-transferred from general funds and the Health Insurance Reserve Fund to those special funds of the State. Notwithstanding any other provision of this Section, no such transfer may be made from any special fund that is exclusively collected by or directly appropriated to any other constitutional officer without the written approval of that constitutional officer.

(b) If moneys have been transferred to general funds and the Health Insurance Reserve Fund pursuant to subsection (a) of this Section, Public Act 100-23 this amendatory Act of the 100th General Assembly shall constitute the continuing authority for and direction to the State Treasurer and State Comptroller to reimburse the funds of origin from general funds by transferring to the funds of origin, at such times and in such amounts as directed by the Comptroller when necessary to support appropriated expenditures from the funds, an amount equal to that transferred from them plus any interest that would have accrued thereon had the transfer not occurred, except that any moneys transferred pursuant to subsection (a) of this Section shall be repaid to the fund of origin within 48 24 months after the date on which they were borrowed. When any of the funds from which moneys have been transferred pursuant
to subsection (a) have insufficient cash from which the State
Comptroller may make expenditures properly supported by
appropriations from the fund, then the State Treasurer and
State Comptroller shall transfer from general funds to the fund
only such amount as is immediately necessary to satisfy
outstanding expenditure obligations on a timely basis.

(c) On the first day of each quarterly period in each
fiscal year, until such time as a report indicates that all
moneys borrowed and interest pursuant to this Section have been
repaid, the Comptroller shall provide to the President and the
Minority Leader of the Senate, the Speaker and the Minority
Leader of the House of Representatives, and the Commission on
Government Forecasting and Accountability a report on all
transfers made pursuant to this Section in the prior quarterly
period. The report must be provided in electronic format. The
report must include all of the following:

(1) the date each transfer was made;
(2) the amount of each transfer;
(3) in the case of a transfer from general funds to a
fund of origin pursuant to subsection (b) of this Section,
the amount of interest being paid to the fund of origin;
and
(4) the end of day balance of the fund of origin, the
general funds, and the Health Insurance Reserve Fund on the
date the transfer was made.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)
Sec. 6z-27. All moneys in the Audit Expense Fund shall be transferred, appropriated and used only for the purposes authorized by, and subject to the limitations and conditions prescribed by, the State Auditing Act.

Within 30 days after the effective date of this amendatory Act of the 101st General Assembly, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

Agricultural Premium Fund .......... 152,228

Assisted Living and Shared Housing Regulatory Fund ...... 2,549

Anna Veterans Home Fund .......... 8,050

Appraisal Administration Fund ........... 4,373

Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund ............... 14,421

Attorney General Whistleblower Reward and Protection Fund .................. 9,220

Bank and Trust Company Fund .................. 93,160

Budget Stabilization Fund .................. 131,491

Care Provider Fund for Persons with a Developmental Disability ............. 14,212

CDLIS/AAMVAnet/NMVTIS Trust Fund ............ 5,031

Cemetery Oversight Licensing and Disciplinary Fund .... 5,583

Chicago State University Education Improvement Fund 4,036
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<td>Lead Poisoning Screening, Prevention, and Abatement Fund</td>
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<td>Live and Learn Fund</td>
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<td>Lobbyist Registration Administration Fund</td>
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<td>The Local Government Distributive Fund</td>
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<td>Long-Term Care Provider Fund</td>
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<td>Mandatory Arbitration Fund</td>
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<td>Medical Interagency Program Fund</td>
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<td>Medical Special Purposes Trust Fund</td>
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<td>Metabolic Screening and Treatment Fund</td>
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<td>Monitoring Device Driving Permit</td>
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<td>Administration Fee Fund</td>
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<td>Motor Carrier Safety Inspection Fund</td>
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<td>The Motor Fuel Tax Fund</td>
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<td>101,821</td>
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<td>Motor Vehicle License Plate Fund</td>
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<td>5,094</td>
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<td>Motor Vehicle Theft Prevention and Insurance Verification Trust Fund</td>
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<td>Nursing Dedicated and Professional Fund</td>
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<td>Open Space Lands Acquisition and Development Fund</td>
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<td>Optometric Licensing and Disciplinary Board Fund</td>
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<td>Partners for Conservation Fund</td>
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<td>8,973</td>
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<td>The Personal Property Tax Replacement Fund</td>
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<td>Plumbing Licensure and Program Fund</td>
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<td>Professional Services Fund</td>
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<td>1,569</td>
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<td>Professions Indirect Cost Fund</td>
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<td>Public Pension Regulation Fund</td>
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<td>Public Health Laboratory Services Revolving Fund</td>
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<td>The Public Transportation Fund</td>
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<td>91,397</td>
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<td>Quincy Veterans Home Fund</td>
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<td>Real Estate License Administration Fund</td>
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<td>Renewable Energy Resources Trust Fund</td>
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<td>Regional Transportation Authority Occupation and Use Tax Replacement</td>
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<td>Fund</td>
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<tr>
<td>Registered Certified Public Accountants' Administration and Disciplinary Fund</td>
<td>3,423</td>
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<td>Rental Housing Support Program Fund</td>
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<td>2,388</td>
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<td>Fund Name</td>
<td>Amount (Current Year)</td>
<td>Amount (Previous Year)</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
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<tr>
<td>Residential Finance Regulatory Fund</td>
<td>17,742</td>
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<tr>
<td>The Road Fund</td>
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<td>662,332</td>
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<tr>
<td>Roadside Memorial Fund</td>
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<tr>
<td>Savings Bank Regulatory Fund</td>
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<tr>
<td>School Infrastructure Fund</td>
<td>15,933</td>
<td>14,441</td>
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<tr>
<td>Secretary of State DUI Administration Fund</td>
<td>1,980</td>
<td>1,107</td>
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<tr>
<td>Secretary of State Identification Security and Theft Prevention Fund</td>
<td>12,530</td>
<td>6,154</td>
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<td>Secretary of State Special License Plate Fund</td>
<td>3,274</td>
<td>2,210</td>
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<td>Secretary of State Special Services Fund</td>
<td>18,638</td>
<td>10,306</td>
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<td>Securities Audit and Enforcement Fund</td>
<td>7,900</td>
<td>3,972</td>
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<td>Solid Waste Management Fund</td>
<td>959</td>
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<td>Special Education Medicaid Matching Fund</td>
<td>7,016</td>
<td>2,346</td>
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<td>State and Local Sales Tax Reform Fund</td>
<td>2,022</td>
<td>6,592</td>
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<td>State Asset Forfeiture Fund</td>
<td>1,239</td>
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<td>State Construction Account Fund</td>
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<td>106,236</td>
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<td>State Crime Laboratory Fund</td>
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<td>State Gaming Fund</td>
<td>83,992</td>
<td>200,367</td>
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<td>The State Garage Revolving Fund</td>
<td>5,770</td>
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<td>The State Lottery Fund</td>
<td>487,256</td>
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<td>State Offender DNA Identification System Fund</td>
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<tr>
<td>State Pensions Fund</td>
<td>500,000</td>
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<td>State Police DUI Fund</td>
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<td>State Police Firearm Services Fund</td>
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<td>State Police Services Fund</td>
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<td>State Police Vehicle Fund</td>
<td>6,004</td>
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</tr>
<tr>
<td>Fund</td>
<td>Amount</td>
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</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-----------</td>
<td></td>
</tr>
<tr>
<td>State Police Whistleblower Reward and Protection Fund</td>
<td>3,519</td>
<td></td>
</tr>
<tr>
<td>State Treasurer's Bank Services Trust Fund</td>
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<tr>
<td>Supplemental Low-Income Energy Assistance Fund</td>
<td>74,279</td>
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<td>Supreme Court Special Purposes Fund</td>
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<td>Tattoo and Body Piercing Establishment Registration Fund</td>
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<td>Tax Compliance and Administration Fund</td>
<td>1,490 1,479</td>
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<td>Technology Management Revolving Fund</td>
<td>204,090</td>
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<td>Tobacco Settlement Recovery Fund</td>
<td>34,105 1,855</td>
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<td>Tourism Promotion Fund</td>
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<tr>
<td>Trauma Center Fund</td>
<td>10,783</td>
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<tr>
<td>Underground Storage Tank Fund</td>
<td>2,737</td>
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</tr>
<tr>
<td>University of Illinois Hospital Services Fund</td>
<td>4,602 1,924</td>
<td></td>
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<tr>
<td>The Vehicle Inspection Fund</td>
<td>4,243 1,469</td>
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<tr>
<td>Violent Crime Victims Assistance Fund</td>
<td>13,911</td>
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<tr>
<td>Weights and Measures Fund</td>
<td>27,517 5,660</td>
<td></td>
</tr>
<tr>
<td>The Working Capital Revolving Fund</td>
<td>18,184</td>
<td></td>
</tr>
</tbody>
</table>

Notwithstanding any provision of the law to the contrary, the General Assembly hereby authorizes the use of such funds for the purposes set forth in this Section.

These provisions do not apply to funds classified by the Comptroller as federal trust funds or State trust funds. The Audit Expense Fund may receive transfers from those trust funds only as directed herein, except where prohibited by the terms of the trust fund agreement. The Auditor General shall notify
the trustees of those funds of the estimated cost of the audit
to be incurred under the Illinois State Auditing Act for the
fund. The trustees of those funds shall direct the State
Comptroller and Treasurer to transfer the estimated amount to
the Audit Expense Fund.

The Auditor General may bill entities that are not subject
to the above transfer provisions, including private entities,
related organizations and entities whose funds are
locally-held, for the cost of audits, studies, and
investigations incurred on their behalf. Any revenues received
under this provision shall be deposited into the Audit Expense
Fund.

In the event that moneys on deposit in any fund are
unavailable, by reason of deficiency or any other reason
preventing their lawful transfer, the State Comptroller shall
order transferred and the State Treasurer shall transfer the
amount deficient or otherwise unavailable from the General
Revenue Fund for deposit into the Audit Expense Fund.

On or before December 1, 1992, and each December 1
thereafter, the Auditor General shall notify the Governor's
Office of Management and Budget (formerly Bureau of the Budget)
of the amount estimated to be necessary to pay for audits,
 studies, and investigations in accordance with the Illinois
State Auditing Act during the next succeeding fiscal year for
each State fund for which a transfer or reimbursement is
anticipated.
Beginning with fiscal year 1994 and during each fiscal year thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year 1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies, and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 99-38, eff. 7-14-15; 99-523, eff. 6-30-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(30 ILCS 105/6z-32)

Sec. 6z-32. Partners for Planning and Conservation.

(a) The Partners for Conservation Fund (formerly known as the Conservation 2000 Fund) and the Partners for Conservation Projects Fund (formerly known as the Conservation 2000 Projects Fund) are created as special funds in the State Treasury. These funds shall be used to establish a comprehensive program to protect Illinois' natural resources through cooperative partnerships between State government and public and private
landowners. Moneys in these Funds may be used, subject to
appropriation, by the Department of Natural Resources,
Environmental Protection Agency, and the Department of
Agriculture for purposes relating to natural resource
protection, planning, recreation, tourism, and compatible
agricultural and economic development activities. Without
limiting these general purposes, moneys in these Funds may be
used, subject to appropriation, for the following specific
purposes:

(1) To foster sustainable agriculture practices and
control soil erosion and sedimentation, including grants
to Soil and Water Conservation Districts for conservation
practice cost-share grants and for personnel, educational,
and administrative expenses.

(2) To establish and protect a system of ecosystems in
public and private ownership through conservation
easements, incentives to public and private landowners,
natural resource restoration and preservation, water
quality protection and improvement, land use and watershed
planning, technical assistance and grants, and land
acquisition provided these mechanisms are all voluntary on
the part of the landowner and do not involve the use of
eminent domain.

(3) To develop a systematic and long-term program to
effectively measure and monitor natural resources and
ecological conditions through investments in technology
(4) To initiate strategies to enhance, use, and maintain Illinois’ inland lakes through education, technical assistance, research, and financial incentives.

(5) To partner with private landowners and with units of State, federal, and local government and with not-for-profit organizations in order to integrate State and federal programs with Illinois’ natural resource protection and restoration efforts and to meet requirements to obtain federal and other funds for conservation or protection of natural resources.

(b) The State Comptroller and State Treasurer shall automatically transfer on the last day of each month, beginning on September 30, 1995 and ending on June 30, 2021, from the General Revenue Fund to the Partners for Conservation Fund, an amount equal to 1/10 of the amount set forth below in fiscal year 1996 and an amount equal to 1/12 of the amount set forth below in each of the other specified fiscal years:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1996</td>
<td>$3,500,000</td>
</tr>
<tr>
<td>1997</td>
<td>$9,000,000</td>
</tr>
<tr>
<td>1998</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>1999</td>
<td>$11,000,000</td>
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<tr>
<td>2000</td>
<td>$12,500,000</td>
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<tr>
<td>2001 through 2004</td>
<td>$14,000,000</td>
</tr>
<tr>
<td>2005</td>
<td>$7,000,000</td>
</tr>
</tbody>
</table>
2006 $11,000,000
2007 $0
2008 through 2011 $14,000,000
2012 $12,200,000
2013 through 2017 $14,000,000
2018 $1,500,000
2019 through 2021 $14,000,000
2020 $7,500,000
2021 $14,000,000

(c) Notwithstanding any other provision of law to the contrary and in addition to any other transfers that may be provided for by law, on the last day of each month beginning on July 31, 2006 and ending on June 30, 2007, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer $1,000,000 from the Open Space Lands Acquisition and Development Fund to the Partners for Conservation Fund (formerly known as the Conservation 2000 Fund).

(d) There shall be deposited into the Partners for Conservation Projects Fund such bond proceeds and other moneys as may, from time to time, be provided by law.

(Source: P.A. 100-23, eff. 7-6-17.)

(30 ILCS 105/6z-51)

Sec. 6z-51. Budget Stabilization Fund.

(a) The Budget Stabilization Fund, a special fund in the
State Treasury, shall consist of moneys appropriated or transferred to that Fund, as provided in Section 6z-43 and as otherwise provided by law. All earnings on Budget Stabilization Fund investments shall be deposited into that Fund.

(b) The State Comptroller may direct the State Treasurer to transfer moneys from the Budget Stabilization Fund to the General Revenue Fund in order to meet cash flow deficits resulting from timing variations between disbursements and the receipt of funds within a fiscal year. Any moneys so borrowed in any fiscal year other than Fiscal Year 2011 shall be repaid by June 30 of the fiscal year in which they were borrowed. Any moneys so borrowed in Fiscal Year 2011 shall be repaid no later than July 15, 2011.

(c) During Fiscal Year 2017 only, amounts may be expended from the Budget Stabilization Fund only pursuant to specific authorization by appropriation. Any moneys expended pursuant to appropriation shall not be subject to repayment.

(d) For Fiscal Year 2020, and beyond, any transfers into the Fund pursuant to the Cannabis Regulation and Tax Act may be transferred to the General Revenue Fund in order for the Comptroller to address outstanding vouchers and shall not be subject to repayment back into the Budget Stabilization Fund.

(Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 105/6z-70)

Sec. 6z-70. The Secretary of State Identification Security
and Theft Prevention Fund.

(a) The Secretary of State Identification Security and Theft Prevention Fund is created as a special fund in the State treasury. The Fund shall consist of any fund transfers, grants, fees, or moneys from other sources received for the purpose of funding identification security and theft prevention measures.

(b) All moneys in the Secretary of State Identification Security and Theft Prevention Fund shall be used, subject to appropriation, for any costs related to implementing identification security and theft prevention measures.

(c) (Blank).

(d) (Blank).

(e) (Blank).

(f) (Blank).

(g) (Blank).

(h) (Blank).

(i) (Blank).

(j) (Blank). Notwithstanding any other provision of State law to the contrary, on or after July 1, 2017, and until June 30, 2018, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:
Registered Limited Liability Partnership Fund .......... $287,000
Securities Investors Education Fund .................. $1,500,000
Department of Business Services Special
Operations Fund ........................................ $3,000,000
Securities Audit and Enforcement Fund .............. $3,500,000
Corporate Franchise Tax Refund Fund ............... $3,000,000

(k) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2018, and until June 30, 2019, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

Division of Corporations Registered Limited Liability Partnership Fund ..................... $287,000
Securities Investors Education Fund ............. $1,500,000
Department of Business Services Special
Operations Fund ................................. $3,000,000
Securities Audit and Enforcement Fund ........ $3,500,000

(l) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2019, and until June 30, 2020, in addition to any other transfers that may be provided for by law, at the direction of and upon notification of the Secretary of State, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the Secretary of State Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:
Identification Security and Theft Prevention Fund from the designated funds not exceeding the following totals:

- Division of Corporations Registered Limited Liability Partnership Fund................... $287,000
- Securities Investors Education Fund............. $1,500,000
- Department of Business Services Special Operations Fund............... $3,000,000
- Securities Audit and Enforcement Fund........... $3,500,000

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(30 ILCS 105/6z-100)

(Section scheduled to be repealed on July 1, 2019)

Sec. 6z-100. Capital Development Board Revolving Fund; payments into and use. All monies received by the Capital Development Board for publications or copies issued by the Board, and all monies received for contract administration fees, charges, or reimbursements owing to the Board shall be deposited into a special fund known as the Capital Development Board Revolving Fund, which is hereby created in the State treasury. The monies in this Fund shall be used by the Capital Development Board, as appropriated, for expenditures for personal services, retirement, social security, contractual services, legal services, travel, commodities, printing, equipment, electronic data processing, or telecommunications. Unexpended moneys in the Fund shall not be transferred or allocated by the Comptroller or Treasurer to any other fund,
nor shall the Governor authorize the transfer or allocation of those moneys to any other fund. This Section is repealed July 1, 2020 2019.

(Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(30 ILCS 105/6z-107 new)

Sec. 6z-107. Governor's Administrative Fund. The Governor's Administrative Fund is established as a special fund in the State Treasury. The Fund may accept moneys from any public source in the form of grants, deposits, and transfers, and shall be used for purposes designated by the source of the moneys and, if no specific purposes are designated, then for the general administrative and operational costs of the Governor's Office.

(30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of paying and discharging annually the principal and interest on that bonded indebtedness then due and payable, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters
2 through 10 of the Illinois Vehicle Code, except the cost
of administration of Articles I and II of Chapter 3 of that
Code; and
secondly -- for expenses of the Department of
Transportation for construction, reconstruction,
 improvement, repair, maintenance, operation, and
administration of highways in accordance with the
provisions of laws relating thereto, or for any purpose
related or incident to and connected therewith, including
the separation of grades of those highways with railroads
and with highways and including the payment of awards made
by the Illinois Workers' Compensation Commission under the
terms of the Workers' Compensation Act or Workers'
Occupational Diseases Act for injury or death of an
employee of the Division of Highways in the Department of
Transportation; or for the acquisition of land and the
erection of buildings for highway purposes, including the
acquisition of highway right-of-way or for investigations
to determine the reasonably anticipated future highway
needs; or for making of surveys, plans, specifications and
estimates for and in the construction and maintenance of
flight strips and of highways necessary to provide access
to military and naval reservations, to defense industries
and defense-industry sites, and to the sources of raw
materials and for replacing existing highways and highway
connections shut off from general public use at military
and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating expenses of the Department relating to the administration of public transportation programs; or, during fiscal year 2012 only, for the purposes of a grant not to exceed $8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2013 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2014 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2015 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2016 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2017 only, for the
purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2018 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2019 only, for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2020 only, for the purposes of a grant not to exceed $8,394,800 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes or any other purpose that may be provided by law.

Appropriations for any of those purposes are payable from the Road Fund. Appropriations may also be made from the Road Fund for the administrative expenses of any State agency that are related to motor vehicles or arise from the use of motor vehicles.

Beginning with fiscal year 1980 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:
1. Department of Public Health;

2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, except during fiscal year 2012 only when no more than $40,000,000 may be expended and except during fiscal year 2013 only when no more than $17,570,300 may be expended and except during fiscal year 2014 only when no more than $17,570,000 may be expended and except during fiscal year 2015 only when no more than $17,570,000 may be expended and except during fiscal year 2016 only when no more than $17,570,000 may be expended and except during fiscal year 2017 only when no more than $17,570,000 may be expended and except during fiscal year 2018 only when no more than $17,570,000 may be expended and except during fiscal year 2019 only when no more than $17,570,000 may be expended and except fiscal year 2020 only when no more than $17,570,000 may be expended;

3. Department of Central Management Services, except for expenditures incurred for group insurance premiums of appropriate personnel;


Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are...
eligible for federal reimbursement:

1. Department of State Police, except for expenditures with respect to the Division of Operations;

2. Department of Transportation, only with respect to Intercity Rail Subsidies, except during fiscal year 2012 only when no more than $40,000,000 may be expended and except during fiscal year 2013 only when no more than $26,000,000 may be expended and except during fiscal year 2014 only when no more than $38,000,000 may be expended and except during fiscal year 2015 only when no more than $42,000,000 may be expended and except during fiscal year 2016 only when no more than $38,300,000 may be expended and except during fiscal year 2017 only when no more than $50,000,000 may be expended and except during fiscal year 2018 only when no more than $52,000,000 may be expended and except during fiscal year 2019 only when no more than $52,000,000 may be expended and except fiscal year 2020 only when no more than $50,000,000 may be expended, and Rail Freight Services.

Beginning with fiscal year 1982 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement: Department of Central Management Services, except for awards made by the Illinois
Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except not more than 40% of the funds appropriated for the Division of Operations;

2. State Officers.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to any Department or agency of State government for administration, grants, or operations except as provided hereafter; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement. It shall not be lawful to circumvent the above appropriation limitations by governmental reorganization or other methods. Appropriations shall be made from the Road Fund only in accordance with the provisions of this Section.

Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, be set aside and used for the purpose of
paying and discharging during each fiscal year the principal
and interest on that bonded indebtedness as it becomes due and
payable as provided in the Transportation Bond Act, and for no
other purpose. The surplus, if any, in the Road Fund after the
payment of principal and interest on that bonded indebtedness
then annually due shall be used as follows:

  first -- to pay the cost of administration of Chapters
2 through 10 of the Illinois Vehicle Code; and

  secondly -- no Road Fund monies derived from fees,
excises, or license taxes relating to registration,
operation and use of vehicles on public highways or to
fuels used for the propulsion of those vehicles, shall be
appropriated or expended other than for costs of
administering the laws imposing those fees, excises, and
license taxes, statutory refunds and adjustments allowed
thereunder, administrative costs of the Department of
Transportation, including, but not limited to, the
operating expenses of the Department relating to the
administration of public transportation programs, payment
of debts and liabilities incurred in construction and
reconstruction of public highways and bridges, acquisition
of rights-of-way for and the cost of construction,
reconstruction, maintenance, repair, and operation of
public highways and bridges under the direction and
supervision of the State, political subdivision, or
municipality collecting those monies, or during fiscal
year 2012 only for the purposes of a grant not to exceed $8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2013 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2014 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2015 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2016 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2017 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2018 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, or during fiscal year 2019 only for the purposes of a grant not to exceed $3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose
of ADA/Para-transit expenses, or during fiscal year 2020
only for the purposes of a grant not to exceed $8,394,800
to the Regional Transportation Authority on behalf of PACE
for the purpose of ADA/Para-transit expenses, and the costs
for patrolling and policing the public highways (by State,
political subdivision, or municipality collecting that
money) for enforcement of traffic laws. The separation of
grades of such highways with railroads and costs associated
with protection of at-grade highway and railroad crossing
shall also be permissible.

Appropriations for any of such purposes are payable from
the Road Fund or the Grade Crossing Protection Fund as provided
in Section 8 of the Motor Fuel Tax Law.

Except as provided in this paragraph, beginning with fiscal
year 1991 and thereafter, no Road Fund monies shall be
appropriated to the Department of State Police for the purposes
of this Section in excess of its total fiscal year 1990 Road
Fund appropriations for those purposes unless otherwise
provided in Section 5g of this Act. For fiscal years 2003,
2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
appropriated to the Department of State Police for the purposes
of this Section in excess of $97,310,000. For fiscal year 2008
only, no Road Fund monies shall be appropriated to the
Department of State Police for the purposes of this Section in
excess of $106,100,000. For fiscal year 2009 only, no Road Fund
monies shall be appropriated to the Department of State Police
for the purposes of this Section in excess of $114,700,000. Beginning in fiscal year 2010, no road fund moneys shall be appropriated to the Department of State Police. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods unless otherwise provided in Section 5g of this Act.

In fiscal year 1994, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1991 Road Fund appropriations to the Secretary of State for those purposes, plus $9,800,000. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other method.

Beginning with fiscal year 1995 and thereafter, no Road Fund monies shall be appropriated to the Secretary of State for the purposes of this Section in excess of the total fiscal year 1994 Road Fund appropriations to the Secretary of State for those purposes. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

Beginning with fiscal year 2000, total Road Fund appropriations to the Secretary of State for the purposes of this Section shall not exceed the amounts specified for the following fiscal years:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>$80,500,000</td>
</tr>
<tr>
<td>2001</td>
<td>$80,500,000</td>
</tr>
</tbody>
</table>
Fiscal Year 2002 $80,500,000;
Fiscal Year 2003 $130,500,000;
Fiscal Year 2004 $130,500,000;
Fiscal Year 2005 $130,500,000;
Fiscal Year 2006 $130,500,000;
Fiscal Year 2007 $130,500,000;
Fiscal Year 2008 $130,500,000;
Fiscal Year 2009 $130,500,000.

For fiscal year 2010, no road fund moneys shall be appropriated to the Secretary of State.

Beginning in fiscal year 2011, moneys in the Road Fund shall be appropriated to the Secretary of State for the exclusive purpose of paying refunds due to overpayment of fees related to Chapter 3 of the Illinois Vehicle Code unless otherwise provided for by law.

It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods.

No new program may be initiated in fiscal year 1991 and thereafter that is not consistent with the limitations imposed by this Section for fiscal year 1984 and thereafter, insofar as appropriation of Road Fund monies is concerned.

Nothing in this Section prohibits transfers from the Road Fund to the State Construction Account Fund under Section 5e of this Act; nor to the General Revenue Fund, as authorized by Public Act 93-25.
The additional amounts authorized for expenditure in this Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

The additional amounts authorized for expenditure by the Secretary of State and the Department of State Police in this Section by Public Act 94-91 shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

(Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.8-14-18.)

(30 ILCS 105/8g)

Sec. 8g. Fund transfers.

(a) (Blank). In addition to any other transfers that may be provided for by law, as soon as may be practical after June 9, 1999 (the effective date of Public Act 91-25), the State Comptroller shall direct and the State Treasurer shall transfer the sum of $10,000,000 from the General Revenue Fund to the Motor Vehicle License Plate Fund created by Public Act 91-37.

(b) (Blank). In addition to any other transfers that may be
provided for by law, as soon as may be practical after June 9, 1999 (the effective date of Public Act 91-25), the State Comptroller shall direct and the State Treasurer shall transfer the sum of $25,000,000 from the General Revenue Fund to the Fund for Illinois' Future created by Public Act 91-38.

(c) In addition to any other transfers that may be provided for by law, on August 30 of each fiscal year's license period, the Illinois Liquor Control Commission shall direct and the State Comptroller and State Treasurer shall transfer from the General Revenue Fund to the Youth Alcoholism and Substance Abuse Prevention Fund an amount equal to the number of retail liquor licenses issued for that fiscal year multiplied by $50.

(d) The payments to programs required under subsection (d) of Section 28.1 of the Illinois Horse Racing Act of 1975 shall be made, pursuant to appropriation, from the special funds referred to in the statutes cited in that subsection, rather than directly from the General Revenue Fund.

Beginning January 1, 2000, on the first day of each month, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to each of the special funds from which payments are to be made under subsection (d) of Section 28.1 of the Illinois Horse Racing Act of 1975 an amount equal to 1/12 of the annual amount required for those payments from that special fund, which annual amount shall not exceed the annual amount for those payments from that special fund for the
calendar year 1998. The special funds to which transfers shall be made under this subsection (d) include, but are not necessarily limited to, the Agricultural Premium Fund; the Metropolitan Exposition, Auditorium and Office Building Fund; the Fair and Exposition Fund; the Illinois Standardbred Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the Illinois Veterans' Rehabilitation Fund. Except for transfers attributable to prior fiscal years, during State fiscal year 2020 only, no transfers shall be made from the General Revenue Fund to the Agricultural Premium Fund, the Fair and Exposition Fund, the Illinois Standardbred Breeders Fund, or the Illinois Thoroughbred Breeders Fund.

(e) (Blank). In addition to any other transfers that may be provided for by law, as soon as may be practical after May 17, 2000 (the effective date of Public Act 91-704), but in no event later than June 30, 2000, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $15,000,000 from the General Revenue Fund to the Fund for Illinois' Future.

(f) (Blank). In addition to any other transfers that may be provided for by law, as soon as may be practical after May 17, 2000 (the effective date of Public Act 91-704), but in no event later than June 30, 2000, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $70,000,000 from the General Revenue Fund to the Long-Term Care Provider Fund.

(f-1) (Blank). In fiscal year 2002, in addition to any
other transfers that may be provided for by law, at the
direction of and upon notification from the Governor, the State
Comptroller shall direct and the State Treasurer shall transfer
amounts not exceeding a total of $160,000,000 from the General
Revenue Fund to the Long-Term Care Provider Fund.

(g) (Blank). In addition to any other transfers that may be
provided for by law, on July 1, 2001, or as soon thereafter as
may be practical, the State Comptroller shall direct and the
State Treasurer shall transfer the sum of $1,200,000 from the
General Revenue Fund to the Violence Prevention Fund.

(h) (Blank). In each of fiscal years 2002 through 2004, but
not thereafter, in addition to any other transfers that may be
provided for by law, the State Comptroller shall direct and the
State Treasurer shall transfer $5,000,000 from the General
Revenue Fund to the Tourism Promotion Fund.

(i) (Blank). On or after July 1, 2001 and until May 1,
2002, in addition to any other transfers that may be provided
for by law, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
re-transferred by the State Comptroller and the State Treasurer
from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2002.
(i-1) (Blank). On or after July 1, 2002 and until May 1, 2003, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be re-transferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2003.

(j) (Blank). On or after July 1, 2001 and no later than June 30, 2002, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not to exceed the following sums into the Statistical Services Revolving Fund:

<table>
<thead>
<tr>
<th>Source Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>From the General Revenue Fund</td>
<td>$8,450,000</td>
</tr>
<tr>
<td>From the Public Utility Fund</td>
<td>$1,700,000</td>
</tr>
<tr>
<td>From the Transportation Regulatory Fund</td>
<td>$2,650,000</td>
</tr>
<tr>
<td>From the Title III Social Security and Employment Fund</td>
<td>$3,700,000</td>
</tr>
<tr>
<td>From the Professions Indirect Cost Fund</td>
<td>$4,050,000</td>
</tr>
<tr>
<td>From the Underground Storage Tank Fund</td>
<td>$550,000</td>
</tr>
<tr>
<td>From the Agricultural Premium Fund</td>
<td>$750,000</td>
</tr>
<tr>
<td>From the State Pensions Fund</td>
<td>$200,000</td>
</tr>
</tbody>
</table>
From the Road Fund ............................................. 2,000,000
From the Illinois Health Facilities Planning Fund ............................................. 1,000,000
From the Savings and Residential Finance Regulatory Fund ............................................. 130,800
From the Appraisal Administration Fund ............................................. 28,600
From the Pawnbroker Regulation Fund ............................................. 3,600
From the Auction Regulation Administration Fund ............................................. 35,800
From the Bank and Trust Company Fund ............................................. 634,800
From the Real Estate License Administration Fund ............................................. 313,600

(k) (Blank). In addition to any other transfers that may be provided for by law, as soon as may be practical after December 20, 2001 (the effective date of Public Act 92-505), the State Comptroller shall direct and the State Treasurer shall transfer the sum of $2,000,000 from the General Revenue Fund to the Teachers Health Insurance Security Fund.

(k-1) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2002, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $2,000,000 from the General Revenue Fund to the Teachers Health Insurance Security Fund.

(k-2) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be
practical thereafter, the State Comptroller shall direct and
the State Treasurer shall transfer the sum of $2,000,000 from
the General Revenue Fund to the Teachers Health Insurance
Security Fund.

(k-3) (Blank). On or after July 1, 2002 and no later than
June 30, 2003, in addition to any other transfers that may be
provided for by law, at the direction of and upon notification
from the Governor, the State Comptroller shall direct and the
State Treasurer shall transfer amounts not to exceed the
following sums into the Statistical Services Revolving Fund:

Appraisal Administration Fund .................... $150,000
General Revenue Fund ............................... 10,440,000
Savings and Residential Finance
Regulatory Fund ................................. 200,000
State Pensions Fund .................. 100,000
Bank and Trust Company Fund .................. 100,000
Professions Indirect Cost Fund ............... 3,400,000
Public Utility Fund .............................. 2,081,200
Real Estate License Administration Fund ...... 150,000
Title III Social Security and
Employment Fund ......................... 1,000,000
Transportation Regulatory Fund ............ 3,052,100
Underground Storage Tank Fund ............ 50,000

(l) (Blank). In addition to any other transfers that may be
provided for by law, on July 1, 2002, or as soon as may be
practical thereafter, the State Comptroller shall direct and
the State Treasurer shall transfer the sum of $3,000,000 from
the General Revenue Fund to the Presidential Library and Museum
Operating Fund.

(m) (Blank). In addition to any other transfers that may be
provided for by law, on July 1, 2002 and on January 8, 2004
(the effective date of Public Act 93-648), or as soon
thereafter as may be practical, the State Comptroller shall
direct and the State Treasurer shall transfer the sum of
$1,200,000 from the General Revenue Fund to the Violence
Prevention Fund.

(n) (Blank). In addition to any other transfers that may be
provided for by law, on July 1, 2003, or as soon thereafter as
may be practical, the State Comptroller shall direct and the
State Treasurer shall transfer the sum of $6,800,000 from the
General Revenue Fund to the DHS Recoveries Trust Fund.

(o) (Blank). On or after July 1, 2003, and no later than
June 30, 2004, in addition to any other transfers that may be
provided for by law, at the direction of and upon notification
from the Governor, the State Comptroller shall direct and the
State Treasurer shall transfer amounts not to exceed the
following sums into the Vehicle Inspection Fund:

From the Underground Storage Tank Fund ...... $35,000,000.

(p) (Blank). On or after July 1, 2003 and until May 1,
2004, in addition to any other transfers that may be provided
for by law, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be re-transferred from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2004.

(q) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Illinois Military Family Relief Fund.

(r) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,922,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(s) (Blank). In addition to any other transfers that may be provided for by law, on or after July 1, 2003, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $4,800,000 from the Statewide Economic Development Fund to the General Revenue Fund.

(t) (Blank). In addition to any other transfers that may be provided for by law, on or after July 1, 2003, the State Comptroller shall direct and the State Treasurer shall transfer
the sum of $50,000,000 from the General Revenue Fund to the Budget Stabilization Fund.

(u) (Blank). On or after July 1, 2004 and until May 1, 2005, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2005.

(v) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2004, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(w) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2004, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $6,445,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(x) (Blank). In addition to any other transfers that may be provided for by law, on January 15, 2005, or as soon thereafter
as may be practical, the State Comptroller shall direct and the
State Treasurer shall transfer to the General Revenue Fund the
following sums:

From the State Crime Laboratory Fund, $200,000;
From the State Police Wireless Service Emergency Fund,
$200,000;
From the State Offender DNA Identification System
Fund, $800,000; and
From the State Police Whistleblower Reward and
Protection Fund, $500,000.

(y) (Blank). Notwithstanding any other provision of law to
the contrary, in addition to any other transfers that may be
provided for by law on June 30, 2005, or as soon as may be
practical thereafter, the State Comptroller shall direct and
the State Treasurer shall transfer the remaining balance from
the designated funds into the General Revenue Fund and any
future deposits that would otherwise be made into these funds
must instead be made into the General Revenue Fund:

(1) the Keep Illinois Beautiful Fund;
(2) the Metropolitan Fair and Exposition Authority
Reconstruction Fund;
(3) the New Technology Recovery Fund;
(4) the Illinois Rural Bond Bank Trust Fund;
(5) the ISBE School Bus Driver Permit Fund;
(6) the Solid Waste Management Revolving Loan Fund;
(7) the State Postsecondary Review Program Fund;
(8) the Tourism Attraction Development Matching Grant Fund;

(9) the Patent and Copyright Fund;

(10) the Credit Enhancement Development Fund;

(11) the Community Mental Health and Developmental Disabilities Services Provider Participation Fee Trust Fund;

(12) the Nursing Home Grant Assistance Fund;

(13) the By-product Material Safety Fund;

(14) the Illinois Student Assistance Commission Higher EdNet Fund;

(15) the DORS State Project Fund;

(16) the School Technology Revolving Fund;

(17) the Energy Assistance Contribution Fund;

(18) the Illinois Building Commission Revolving Fund;

(19) the Illinois Aquaculture Development Fund;

(20) the Homelessness Prevention Fund;

(21) the DCFS Refugee Assistance Fund;

(22) the Illinois Century Network Special Purposes Fund; and

(23) the Build Illinois Purposes Fund.

(z) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,200,000 from the General Revenue Fund to the Violence Prevention Fund.
In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $9,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $6,803,600 from the General Revenue Fund to the Securities Audit and Enforcement Fund.

In addition to any other transfers that may be provided for by law, on or after July 1, 2005 and until May 1, 2006, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be re-transferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2006.

In addition to any other transfers that may be provided for by law, on April 1, 2005, or as soon thereafter as may be practical, at the direction of the Director of Public
Aid (now Director of Healthcare and Family Services), the State Comptroller shall direct and the State Treasurer shall transfer from the Public Aid Recoveries Trust Fund amounts not to exceed $14,000,000 to the Community Mental Health Medicaid Trust Fund.

(ee) Notwithstanding any other provision of law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Illinois Civic Center Bond Fund to the Illinois Civic Center Bond Retirement and Interest Fund.

(ff) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Director of the Governor's Office of Management and Budget, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $1,900,000 from the General Revenue Fund to the Illinois Capital Revolving Loan Fund.

(gg) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until May 1, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2007.

(hh) (Blank). In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the Illinois Affordable Housing Trust Fund to the designated funds not exceeding the following amounts:

- DCFS Children's Services Fund ................. $2,200,000
- Department of Corrections Reimbursement and Education Fund ......................... $1,500,000
- Supplemental Low-Income Energy Assistance Fund................................. $75,000

(ii) (Blank). In addition to any other transfers that may be provided for by law, on or before August 31, 2006, the Governor and the State Comptroller may agree to transfer the surplus cash balance from the General Revenue Fund to the Budget Stabilization Fund and the Pension Stabilization Fund in equal proportions. The determination of the amount of the surplus cash balance shall be made by the Governor, with the concurrence of the State Comptroller, after taking into account the June 30, 2006 balances in the general funds and the actual or estimated spending from the general funds during the lapse period. Notwithstanding the foregoing, the maximum amount that may be transferred under this subsection (ii) is $50,000,000.
(jj) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $8,250,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(kk) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(ll) (Blank). In addition to any other transfers that may be provided for by law, on the first day of each calendar quarter of the fiscal year beginning July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund amounts equal to one-fourth of $20,000,000 to the Renewable Energy Resources Trust Fund.

(mm) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,320,000 from the General Revenue Fund to the I-FLY Fund.

(nn) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the African-American HIV/AIDS Response Fund.

(oo) (Blank). In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts identified as net receipts from the sale of all or part of the Illinois Student Assistance Commission loan portfolio from the Student Loan Operating Fund to the General Revenue Fund. The maximum amount that may be transferred pursuant to this Section is $38,800,000. In addition, no transfer may be made pursuant to this Section that would have the effect of reducing the available balance in the Student Loan Operating Fund to an amount less than the amount remaining unexpended and unreserved from the total appropriations from the Fund estimated to be expended for the fiscal year. The State Treasurer and Comptroller shall transfer the amounts designated under this Section as soon as may be practical after receiving the direction to transfer from the Governor.

(pp) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $2,000,000 from the General Revenue Fund to the Illinois Veterans Assistance Fund.

(qq) (Blank). In addition to any other transfers that may
be provided for by law, on and after July 1, 2007 and until May
1, 2008, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
retransferred by the State Comptroller and the State Treasurer
from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2008.

(rr) (Blank). In addition to any other transfers that may
be provided for by law, on and after July 1, 2007 and until
June 30, 2008, at the direction of and upon notification from
the Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts from the Illinois Affordable
Housing Trust Fund to the designated funds not exceeding the
following amounts:

- DCFS Children's Services Fund ................. $2,200,000
- Department of Corrections Reimbursement
  and Education Fund ............................ $1,500,000
- Supplemental Low-Income Energy
  Assistance Fund ................................ $75,000

(ss) (Blank). In addition to any other transfers that may
be provided for by law, on July 1, 2007, or as soon thereafter
as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $8,250,000 from the General
(tt) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(uu) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,320,000 from the General Revenue Fund to the I-FLY Fund.

(vv) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the African-American HIV/AIDS Response Fund.

(ww) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,500,000 from the General Revenue Fund to the Predatory Lending Database Program Fund.

(xx) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General
Revenue Fund to the Digital Divide Elimination Fund.

(yy) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $4,000,000 from the General Revenue Fund to the Digital Divide Elimination Infrastructure Fund.

(zz) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(aaa) (Blank). In addition to any other transfers that may be provided for by law, on and after July 1, 2008 and until May 1, 2009, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2009.

bbb) (Blank). In addition to any other transfers that may be provided for by law, on and after July 1, 2008 and until June 30, 2009, at the direction of and upon notification from
the Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts from the Illinois Affordable
Housing Trust Fund to the designated funds not exceeding the
following amounts:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCFS Children's Services Fund</td>
<td>$2,200,000</td>
</tr>
<tr>
<td>Department of Corrections Reimbursement and Education Fund</td>
<td>$1,500,000</td>
</tr>
<tr>
<td>Supplemental Low-Income Energy Assistance Fund</td>
<td>$75,000</td>
</tr>
</tbody>
</table>

(Blank) In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $7,450,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(Blank) In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(Blank) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(Blank) In addition to any other transfers that may
be provided for by law, on and after July 1, 2009 and until May 1, 2010, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2010.

(ggg) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $7,450,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(hhh) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(iii) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $100,000 from the General Revenue Fund to the Heartsaver AED Fund.
(jjj) (Blank). In addition to any other transfers that may be provided for by law, on and after July 1, 2009 and until June 30, 2010, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $17,000,000 from the General Revenue Fund to the DCFS Children's Services Fund.

(lll) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(mmm) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $9,700,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(nnn) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $565,000 from the FY09 Budget Relief Fund to the Horse Racing Fund.

(ooo) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $600,000 from the General Revenue Fund to the Temporary Relocation Expenses Revolving Fund.

(ppp) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(qqq) (Blank). In addition to any other transfers that may be provided for by law, on and after July 1, 2010 and until May 1, 2011, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of $80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2011.

(rrr) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $6,675,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(sss) (Blank). In addition to any other transfers that may
be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(ttt) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $100,000 from the General Revenue Fund to the Heartsaver AED Fund.

(uuu) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(vvv) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $3,000,000 from the General Revenue Fund to the Illinois Capital Revolving Loan Fund.

(www) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $17,000,000 from the General Revenue Fund to the DCFS Children's Services Fund.

(xxx) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter
as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $2,000,000 from the Digital
Divide Elimination Infrastructure Fund, of which $1,000,000
shall go to the Workforce, Technology, and Economic Development
Fund and $1,000,000 to the Public Utility Fund.

(yyy) (Blank). In addition to any other transfers that may
be provided for by law, on and after July 1, 2011 and until May
1, 2012, at the direction of and upon notification from the
Governor, the State Comptroller shall direct and the State
Treasurer shall transfer amounts not exceeding a total of
$80,000,000 from the General Revenue Fund to the Tobacco
Settlement Recovery Fund. Any amounts so transferred shall be
retransferred by the State Comptroller and the State Treasurer
from the Tobacco Settlement Recovery Fund to the General
Revenue Fund at the direction of and upon notification from the
Governor, but in any event on or before June 30, 2012.

(zzz) (Blank). In addition to any other transfers that may
be provided for by law, on July 1, 2011, or as soon thereafter
as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $1,000,000 from the General
Revenue Fund to the Illinois Veterans Assistance Fund.

(aaaa) (Blank). In addition to any other transfers that may
be provided for by law, on July 1, 2011, or as soon thereafter
as practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $8,000,000 from the General
Revenue Fund to the Presidential Library and Museum Operating
In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $14,100,000 from the General Revenue Fund to the State Garage Revolving Fund.

In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $4,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $500,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(Source: P.A. 99-933, eff. 1-27-17; 100-23, eff. 7-6-17; 100-201, eff. 8-18-17; 100-863, eff. 8-14-18.)

(30 ILCS 105/8g-1)
Sec. 8g-1. Fund transfers.

(a) (Blank).
(b) (Blank).
(c) (Blank).
(d) (Blank).
(e) (Blank).
(f) (Blank).
(g) (Blank).
(h) (Blank).
(i) (Blank).
(j) (Blank).

(k) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2017, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $500,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(l) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2018, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $800,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(m) (Blank). In addition to any other transfers that may be provided for by law, on July 1, 2018, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $650,000 from the Capital Development Board Contributory Trust Fund to the Facility
Management Revolving Fund.

(m) In addition to any other transfers that may be provided for by law, on July 1, 2018, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $2,750,000 from the Capital Development Board Contributory Trust Fund to the U.S. Environmental Protection Fund.

(n) In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $800,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.

(o) In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of $60,000,000 from the Tourism Promotion Fund to the General Revenue Fund.

(p) In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the State Police Whistleblower Reward and Protection Fund to the designated fund not exceeding the following amount:

Firearm Dealer License Certification Fund......$5,000,000

(q) In addition to any other transfers that may be provided for by law, on July 1, 2019, or as soon thereafter as
practical, the State Comptroller shall direct and the State
Treasurer shall transfer the sum of $500,000 from the General
Revenue Fund to the Governor's Administrative Fund.
(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(30 ILCS 105/13.2) (from Ch. 127, par. 149.2)

Sec. 13.2. Transfers among line item appropriations.
(a) Transfers among line item appropriations from the same
treasury fund for the objects specified in this Section may be
made in the manner provided in this Section when the balance
remaining in one or more such line item appropriations is
insufficient for the purpose for which the appropriation was
made.
(a-1) No transfers may be made from one agency to another
agency, nor may transfers be made from one institution of
higher education to another institution of higher education
except as provided by subsection (a-4).
(a-2) Except as otherwise provided in this Section,
transfers may be made only among the objects of expenditure
enumerated in this Section, except that no funds may be
transferred from any appropriation for personal services, from
any appropriation for State contributions to the State
Employees' Retirement System, from any separate appropriation
for employee retirement contributions paid by the employer, nor
from any appropriation for State contribution for employee
group insurance. During State fiscal year 2005, an agency may
transfer amounts among its appropriations within the same
treasury fund for personal services, employee retirement
contributions paid by employer, and State Contributions to
retirement systems; notwithstanding and in addition to the
transfers authorized in subsection (c) of this Section, the
fiscal year 2005 transfers authorized in this sentence may be
made in an amount not to exceed 2% of the aggregate amount
appropriated to an agency within the same treasury fund. During
State fiscal year 2007, the Departments of Children and Family
Services, Corrections, Human Services, and Juvenile Justice
may transfer amounts among their respective appropriations
within the same treasury fund for personal services, employee
retirement contributions paid by employer, and State
contributions to retirement systems. During State fiscal year
2010, the Department of Transportation may transfer amounts
among their respective appropriations within the same treasury
fund for personal services, employee retirement contributions
paid by employer, and State contributions to retirement
systems. During State fiscal years 2010 and 2014 only, an
agency may transfer amounts among its respective
appropriations within the same treasury fund for personal
services, employee retirement contributions paid by employer,
and State contributions to retirement systems. Notwithstanding, and in addition to, the transfers authorized
in subsection (c) of this Section, these transfers may be made
in an amount not to exceed 2% of the aggregate amount
appropriated to an agency within the same treasury fund.

(a-2.5) (Blank). During State fiscal year 2015 only, the State's Attorneys Appellate Prosecutor may transfer amounts among its respective appropriations contained in operational line items within the same treasury fund. Notwithstanding, and in addition to, the transfers authorized in subsection (c) of this Section, these transfers may be made in an amount not to exceed 4% of the aggregate amount appropriated to the State's Attorneys Appellate Prosecutor within the same treasury fund.

(a-3) Further, if an agency receives a separate appropriation for employee retirement contributions paid by the employer, any transfer by that agency into an appropriation for personal services must be accompanied by a corresponding transfer into the appropriation for employee retirement contributions paid by the employer, in an amount sufficient to meet the employer share of the employee contributions required to be remitted to the retirement system.

(a-4) Long-Term Care Rebalancing. The Governor may designate amounts set aside for institutional services appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services to be transferred to all State agencies responsible for the administration of community-based long-term care programs, including, but not limited to, community-based long-term care programs administered by the Department of Healthcare and Family Services, the Department of Human Services, and the
Department on Aging, provided that the Director of Healthcare and Family Services first certifies that the amounts being transferred are necessary for the purpose of assisting persons in or at risk of being in institutional care to transition to community-based settings, including the financial data needed to prove the need for the transfer of funds. The total amounts transferred shall not exceed 4% in total of the amounts appropriated from the General Revenue Fund or any other State fund that receives monies for long-term care services for each fiscal year. A notice of the fund transfer must be made to the General Assembly and posted at a minimum on the Department of Healthcare and Family Services website, the Governor's Office of Management and Budget website, and any other website the Governor sees fit. These postings shall serve as notice to the General Assembly of the amounts to be transferred. Notice shall be given at least 30 days prior to transfer.

(b) In addition to the general transfer authority provided under subsection (c), the following agencies have the specific transfer authority granted in this subsection:

The Department of Healthcare and Family Services is authorized to make transfers representing savings attributable to not increasing grants due to the births of additional children from line items for payments of cash grants to line items for payments for employment and social services for the purposes outlined in subsection (f) of Section 4-2 of the Illinois Public Aid Code.
The Department of Children and Family Services is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it within the same treasury fund for the following line items among these same line items: Foster Home and Specialized Foster Care and Prevention, Institutions and Group Homes and Prevention, and Purchase of Adoption and Guardianship Services.

The Department on Aging is authorized to make transfers not exceeding 2% of the aggregate amount appropriated to it within the same treasury fund for the following Community Care Program line items among these same line items: purchase of services covered by the Community Care Program and Comprehensive Case Coordination.

The State Treasurer is authorized to make transfers among line item appropriations from the Capital Litigation Trust Fund, with respect to costs incurred in fiscal years 2002 and 2003 only, when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made, provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made.

The State Board of Education is authorized to make transfers from line item appropriations within the same treasury fund for General State Aid, General State Aid - Hold Harmless, and Evidence-Based Funding, provided that no such transfer may be made unless the amount transferred is no longer required for
required for the purpose for which that appropriation was made, to the line item appropriation for Transitional Assistance when the balance remaining in such line item appropriation is insufficient for the purpose for which the appropriation was made.

The State Board of Education is authorized to make transfers between the following line item appropriations within the same treasury fund: Disabled Student Services/Materials (Section 14-13.01 of the School Code), Disabled Student Transportation Reimbursement (Section 14-13.01 of the School Code), Disabled Student Tuition - Private Tuition (Section 14-7.02 of the School Code), Extraordinary Special Education (Section 14-7.02b of the School Code), Reimbursement for Free Lunch/Breakfast Program, Summer School Payments (Section 18-4.3 of the School Code), and Transportation - Regular/Vocational Reimbursement (Section 29-5 of the School Code). Such transfers shall be made only when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made and provided that no such transfer may be made unless the amount transferred is no longer required for the purpose for which that appropriation was made.

The Department of Healthcare and Family Services is authorized to make transfers not exceeding 4% of the aggregate amount appropriated to it, within the same treasury fund, among the various line items appropriated for Medical Assistance.
(c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensation; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workers' Compensation, Occupational Disease, and Tort Claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; and, in appropriations to institutions of higher education, Awards and Grants. Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims.

(c-1) (Blank). Special provisions for State fiscal year 2003. Notwithstanding any other provision of this Section to the contrary, for State fiscal year 2003 only, transfers among
line item appropriations to an agency from the same treasury fund may be made provided that the sum of such transfers for an agency in State fiscal year 2003 shall not exceed 3% of the aggregate amount appropriated to that State agency for State fiscal year 2003 for the following objects: personal services, except that no transfer may be approved which reduces the aggregate appropriations for personal services within an agency; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; and, in appropriations to institutions of higher education, awards and grants.

(c-2) (Blank). Special provisions for State fiscal year 2005. Notwithstanding subsections (a), (a-2), and (c), for State fiscal year 2005 only, transfers may be made among any line item appropriations from the same or any other treasury fund for any objects or purposes, without limitation, when the balance remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made, provided that the sum of those transfers by a State
agency shall not exceed 4% of the aggregate amount appropriated to that State agency for fiscal year 2005.

(c-3) (Blank) Special provisions for State fiscal year 2015. Notwithstanding any other provision of this Section, for State fiscal year 2015, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2015 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2015. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-3), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.
(c-4) Special provisions for State fiscal year 2018. Notwithstanding any other provision of this Section, for State fiscal year 2018, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2018 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2018. For the purpose of this subsection (c-4), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-4), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.

(c-5) Special provisions for State fiscal year 2019. Notwithstanding any other provision of this Section, for State
fiscal year 2019, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2019 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2019. For the purpose of this subsection (c-5), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-5), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.

(c-6) Special provisions for State fiscal year 2020. Notwithstanding any other provision of this Section, for State fiscal year 2020, transfers among line item appropriations to a State agency from the same State treasury fund may be made for
operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2020 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2020. For the purpose of this subsection (c-6), "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-6), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of
the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

The officer responsible for approval shall certify that the transfer is necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly and shall transmit to the State Comptroller a certified copy of the approval which shall set forth the specific amounts transferred so that the Comptroller may change his records accordingly. The Comptroller shall furnish the Governor with information copies of all transfers approved for agencies of the Legislative and Judicial departments and transfers approved by the constitutionally elected officials of the Executive branch other than the Governor, showing the amounts transferred and indicating the dates such changes were entered on the Comptroller's records.

(e) The State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations for General State Aid or Evidence-Based Funding among between the
Common School Fund and the Education Assistance Fund, and, for State fiscal year 2020, the Fund for the Advancement of Education. With the advice and consent of the Governor's Office of Management and Budget, the State Board of Education, in consultation with the State Comptroller, may transfer line item appropriations between the General Revenue Fund and the Education Assistance Fund for the following programs:

(1) Disabled Student Personnel Reimbursement (Section 14-13.01 of the School Code);

(2) Disabled Student Transportation Reimbursement (subsection (b) of Section 14-13.01 of the School Code);

(3) Disabled Student Tuition - Private Tuition (Section 14-7.02 of the School Code);

(4) Extraordinary Special Education (Section 14-7.02b of the School Code);

(5) Reimbursement for Free Lunch/Breakfast Programs;

(6) Summer School Payments (Section 18-4.3 of the School Code);

(7) Transportation - Regular/Vocational Reimbursement (Section 29-5 of the School Code);

(8) Regular Education Reimbursement (Section 18-3 of the School Code); and

(9) Special Education Reimbursement (Section 14-7.03 of the School Code).

(f) For State fiscal year 2020 only, the Department on Aging, in consultation with the State Comptroller, with the
advice and consent of the Governor's Office of Management and Budget, may transfer line item appropriations for purchase of services covered by the Community Care Program between the General Revenue Fund and the Commitment to Human Services Fund. (Source: P.A. 99-2, eff. 3-26-15; 100-23, eff. 7-6-17; 100-465, eff. 8-31-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1064, eff. 8-24-18; revised 10-9-18.)

(30 ILCS 105/25) (from Ch. 127, par. 161)

Sec. 25. Fiscal year limitations.

(a) All appropriations shall be available for expenditure for the fiscal year or for a lesser period if the Act making that appropriation so specifies. A deficiency or emergency appropriation shall be available for expenditure only through June 30 of the year when the Act making that appropriation is enacted unless that Act otherwise provides.

(b) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic skills or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an "outstanding liability as of June 30" that is thereby eligible for payment out of the expiring appropriation.
(b-1) However, payment of tuition reimbursement claims under Section 14-7.03 or 18-3 of the School Code may be made by the State Board of Education from its appropriations for those respective purposes for any fiscal year, even though the claims reimbursed by the payment may be claims attributable to a prior fiscal year, and payments may be made at the direction of the State Superintendent of Education from the fund from which the appropriation is made without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payment of tuition reimbursement claims under Section 14-7.03 or 18-3 of the School Code as of June 30, payable from appropriations that have otherwise expired, may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-2) (Blank). All outstanding liabilities as of June 30, 2010, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2010, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2010, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than August 31, 2010.

(b-2.5) (Blank). All outstanding liabilities as of June 30, 2011, payable from appropriations that would otherwise expire
at the conclusion of the lapse period for fiscal year 2011, and
interest penalties payable on those liabilities under the State
Prompt Payment Act, may be paid out of the expiring
appropriations until December 31, 2011, without regard to the
fiscal year in which the payment is made, as long as vouchers
for the liabilities are received by the Comptroller no later
than August 31, 2011.

(b-2.6) (Blank). All outstanding liabilities as of June 30,
2012, payable from appropriations that would otherwise expire
at the conclusion of the lapse period for fiscal year 2012, and
interest penalties payable on those liabilities under the State
Prompt Payment Act, may be paid out of the expiring
appropriations until December 31, 2012, without regard to the
fiscal year in which the payment is made, as long as vouchers
for the liabilities are received by the Comptroller no later
than August 31, 2012.

(b-2.6a) (Blank). All outstanding liabilities as of June
30, 2017, payable from appropriations that would otherwise
expire at the conclusion of the lapse period for fiscal year
2017, and interest penalties payable on those liabilities under
the State Prompt Payment Act, may be paid out of the expiring
appropriations until December 31, 2017, without regard to the
fiscal year in which the payment is made, as long as vouchers
for the liabilities are received by the Comptroller no later
than September 30, 2017.

(b-2.6b) (Blank). All outstanding liabilities as of June
30, 2018, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2018, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2018, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than October 31, 2018.

(b-2.6c) All outstanding liabilities as of June 30, 2019, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2019, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2019, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than October 31, 2019.

(b-2.7) For fiscal years 2012, 2013, and 2014, 2018, 2019, and 2020, interest penalties payable under the State Prompt Payment Act associated with a voucher for which payment is issued after June 30 may be paid out of the next fiscal year's appropriation. The future year appropriation must be for the same purpose and from the same fund as the original payment. An interest penalty voucher submitted against a future year appropriation must be submitted within 60 days after the issuance of the associated voucher, except that, for fiscal
year 2018 only, an interest penalty voucher submitted against a future year appropriation must be submitted within 60 days of the effective date of this amendatory Act of the 101st General Assembly. The Comptroller must issue the interest payment within 60 days after acceptance of the interest voucher.

(b-3) Medical payments may be made by the Department of Veterans' Affairs from its appropriations for those purposes for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-4) Medical payments and child care payments may be made by the Department of Human Services (as successor to the Department of Public Aid) from appropriations for those purposes for any fiscal year, without regard to the fact that the medical or child care services being compensated for by such payment may have been rendered in a prior fiscal year; and payments may be made at the direction of the Department of Healthcare and Family Services (or successor agency) from the Health Insurance Reserve Fund without regard to any fiscal year limitations, except as required by subsection (j) of this
Section. Beginning on June 30, 2021, medical and child care payments made by the Department of Human Services and payments made at the discretion of the Department of Healthcare and Family Services (or successor agency) from the Health Insurance Reserve Fund and payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-5) Medical payments may be made by the Department of Human Services from its appropriations relating to substance abuse treatment services for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, provided the payments are made on a fee-for-service basis consistent with requirements established for Medicaid reimbursement by the Department of Healthcare and Family Services, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments made by the Department of Human Services relating to substance abuse treatment services payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-6) Additionally, payments may be made by the Department of Human Services from its appropriations, or any other State agency from its appropriations with the approval of the
Department of Human Services, from the Immigration Reform and
Control Fund for purposes authorized pursuant to the
Immigration Reform and Control Act of 1986, without regard to
any fiscal year limitations, except as required by subsection
(j) of this Section. Beginning on June 30, 2021, payments made
by the Department of Human Services from the Immigration Reform
and Control Fund for purposes authorized pursuant to the
Immigration Reform and Control Act of 1986 payable from
appropriations that have otherwise expired may be paid out of
the expiring appropriation during the 4-month period ending at
the close of business on October 31.

(b-7) Payments may be made in accordance with a plan
authorized by paragraph (11) or (12) of Section 405-105 of the
Department of Central Management Services Law from
appropriations for those payments without regard to fiscal year
limitations.

(b-8) Reimbursements to eligible airport sponsors for the
construction or upgrading of Automated Weather Observation
Systems may be made by the Department of Transportation from
appropriations for those purposes for any fiscal year, without
regard to the fact that the qualification or obligation may
have occurred in a prior fiscal year, provided that at the time
the expenditure was made the project had been approved by the
Department of Transportation prior to June 1, 2012 and, as a
result of recent changes in federal funding formulas, can no
longer receive federal reimbursement.
(b-9) (Blank). Medical payments not exceeding $150,000,000 may be made by the Department on Aging from its appropriations relating to the Community Care Program for fiscal year 2014, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, provided the payments are made on a fee-for-service basis consistent with requirements established for Medicaid reimbursement by the Department of Healthcare and Family Services, except as required by subsection (j) of this Section.

(c) Further, payments may be made by the Department of Public Health and the Department of Human Services (acting as successor to the Department of Public Health under the Department of Human Services Act) from their respective appropriations for grants for medical care to or on behalf of premature and high-mortality risk infants and their mothers and for grants for supplemental food supplies provided under the United States Department of Agriculture Women, Infants and Children Nutrition Program, for any fiscal year without regard to the fact that the services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payments made by the Department of Public Health and the Department of Human Services from their respective appropriations for grants for medical care to or on behalf of premature and high-mortality risk infants and their mothers and
for grants for supplemental food supplies provided under the United States Department of Agriculture Women, Infants and Children Nutrition Program payable from appropriations that have otherwise expired may be paid out of the expiring appropriations during the 4-month period ending at the close of business on October 31.

(d) The Department of Public Health and the Department of Human Services (acting as successor to the Department of Public Health under the Department of Human Services Act) shall each annually submit to the State Comptroller, Senate President, Senate Minority Leader, Speaker of the House, House Minority Leader, and the respective Chairmen and Minority Spokesmen of the Appropriations Committees of the Senate and the House, on or before December 31, a report of fiscal year funds used to pay for services provided in any prior fiscal year. This report shall document by program or service category those expenditures from the most recently completed fiscal year used to pay for services provided in prior fiscal years.

(e) The Department of Healthcare and Family Services, the Department of Human Services (acting as successor to the Department of Public Aid), and the Department of Human Services making fee-for-service payments relating to substance abuse treatment services provided during a previous fiscal year shall each annually submit to the State Comptroller, Senate President, Senate Minority Leader, Speaker of the House, House Minority Leader, the respective Chairmen and Minority
Spokesmen of the Appropriations Committees of the Senate and the House, on or before November 30, a report that shall document by program or service category those expenditures from the most recently completed fiscal year used to pay for (i) services provided in prior fiscal years and (ii) services for which claims were received in prior fiscal years.

(f) The Department of Human Services (as successor to the Department of Public Aid) shall annually submit to the State Comptroller, Senate President, Senate Minority Leader, Speaker of the House, House Minority Leader, and the respective Chairmen and Minority Spokesmen of the Appropriations Committees of the Senate and the House, on or before December 31, a report of fiscal year funds used to pay for services (other than medical care) provided in any prior fiscal year. This report shall document by program or service category those expenditures from the most recently completed fiscal year used to pay for services provided in prior fiscal years.

(g) In addition, each annual report required to be submitted by the Department of Healthcare and Family Services under subsection (e) shall include the following information with respect to the State's Medicaid program:

(1) Explanations of the exact causes of the variance between the previous year's estimated and actual liabilities.

(2) Factors affecting the Department of Healthcare and Family Services' liabilities, including but not limited to
numbers of aid recipients, levels of medical service
utilization by aid recipients, and inflation in the cost of
medical services.

(3) The results of the Department's efforts to combat
fraud and abuse.

(h) As provided in Section 4 of the General Assembly
Compensation Act, any utility bill for service provided to a
General Assembly member's district office for a period
including portions of 2 consecutive fiscal years may be paid
from funds appropriated for such expenditure in either fiscal
year.

(i) An agency which administers a fund classified by the
Comptroller as an internal service fund may issue rules for:

(1) billing user agencies in advance for payments or
authorized inter-fund transfers based on estimated charges
for goods or services;

(2) issuing credits, refunding through inter-fund
transfers, or reducing future inter-fund transfers during
the subsequent fiscal year for all user agency payments or
authorized inter-fund transfers received during the prior
fiscal year which were in excess of the final amounts owed
by the user agency for that period; and

(3) issuing catch-up billings to user agencies during
the subsequent fiscal year for amounts remaining due when
payments or authorized inter-fund transfers received from
the user agency during the prior fiscal year were less than
the total amount owed for that period.

User agencies are authorized to reimburse internal service funds for catch-up billings by vouchers drawn against their respective appropriations for the fiscal year in which the catch-up billing was issued or by increasing an authorized inter-fund transfer during the current fiscal year. For the purposes of this Act, "inter-fund transfers" means transfers without the use of the voucher-warrant process, as authorized by Section 9.01 of the State Comptroller Act.

(i-1) Beginning on July 1, 2021, all outstanding liabilities, not payable during the 4-month lapse period as described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and (c) of this Section, that are made from appropriations for that purpose for any fiscal year, without regard to the fact that the services being compensated for by those payments may have been rendered in a prior fiscal year, are limited to only those claims that have been incurred but for which a proper bill or invoice as defined by the State Prompt Payment Act has not been received by September 30th following the end of the fiscal year in which the service was rendered.

(j) Notwithstanding any other provision of this Act, the aggregate amount of payments to be made without regard for fiscal year limitations as contained in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and determined by using Generally Accepted Accounting Principles, shall not exceed the following amounts:
(1) $6,000,000,000 for outstanding liabilities related to fiscal year 2012;
(2) $5,300,000,000 for outstanding liabilities related to fiscal year 2013;
(3) $4,600,000,000 for outstanding liabilities related to fiscal year 2014;
(4) $4,000,000,000 for outstanding liabilities related to fiscal year 2015;
(5) $3,300,000,000 for outstanding liabilities related to fiscal year 2016;
(6) $2,600,000,000 for outstanding liabilities related to fiscal year 2017;
(7) $2,000,000,000 for outstanding liabilities related to fiscal year 2018;
(8) $1,300,000,000 for outstanding liabilities related to fiscal year 2019;
(9) $600,000,000 for outstanding liabilities related to fiscal year 2020; and
(10) $0 for outstanding liabilities related to fiscal year 2021 and fiscal years thereafter.

(k) Department of Healthcare and Family Services Medical Assistance Payments.

(1) Definition of Medical Assistance.

For purposes of this subsection, the term "Medical Assistance" shall include, but not necessarily be limited to, medical programs and services authorized
under Titles XIX and XXI of the Social Security Act, the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, the Long Term Acute Care Hospital Quality Improvement Transfer Program Act, and medical care to or on behalf of persons suffering from chronic renal disease, persons suffering from hemophilia, and victims of sexual assault.

(2) Limitations on Medical Assistance payments that may be paid from future fiscal year appropriations.

(A) The maximum amounts of annual unpaid Medical Assistance bills received and recorded by the Department of Healthcare and Family Services on or before June 30th of a particular fiscal year attributable in aggregate to the General Revenue Fund, Healthcare Provider Relief Fund, Tobacco Settlement Recovery Fund, Long-Term Care Provider Fund, and the Drug Rebate Fund that may be paid in total by the Department from future fiscal year Medical Assistance appropriations to those funds are: $700,000,000 for fiscal year 2013 and $100,000,000 for fiscal year 2014 and each fiscal year thereafter.

(B) Bills for Medical Assistance services rendered in a particular fiscal year, but received and recorded by the Department of Healthcare and Family Services after June 30th of that fiscal year, may be paid from
either appropriations for that fiscal year or future fiscal year appropriations for Medical Assistance. Such payments shall not be subject to the requirements of subparagraph (A).

(C) Medical Assistance bills received by the Department of Healthcare and Family Services in a particular fiscal year, but subject to payment amount adjustments in a future fiscal year may be paid from a future fiscal year's appropriation for Medical Assistance. Such payments shall not be subject to the requirements of subparagraph (A).

(D) Medical Assistance payments made by the Department of Healthcare and Family Services from funds other than those specifically referenced in subparagraph (A) may be made from appropriations for those purposes for any fiscal year without regard to the fact that the Medical Assistance services being compensated for by such payment may have been rendered in a prior fiscal year. Such payments shall not be subject to the requirements of subparagraph (A).

(3) Extended lapse period for Department of Healthcare and Family Services Medical Assistance payments. Notwithstanding any other State law to the contrary, outstanding Department of Healthcare and Family Services Medical Assistance liabilities, as of June 30th, payable from appropriations which have otherwise expired, may be
paid out of the expiring appropriations during the 6-month period ending at the close of business on December 31st.

(l) The changes to this Section made by Public Act 97-691 shall be effective for payment of Medical Assistance bills incurred in fiscal year 2013 and future fiscal years. The changes to this Section made by Public Act 97-691 shall not be applied to Medical Assistance bills incurred in fiscal year 2012 or prior fiscal years.

(m) The Comptroller must issue payments against outstanding liabilities that were received prior to the lapse period deadlines set forth in this Section as soon thereafter as practical, but no payment may be issued after the 4 months following the lapse period deadline without the signed authorization of the Comptroller and the Governor.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

Section 5-40. The Gifts and Grants to Government Act is amended by adding Section 4 as follows:

(30 ILCS 110/4 new)

Sec. 4. Governor's Grant Fund; additional purposes. In addition to any other deposits authorized by law, the Governor's Grant Fund may accept funds from any source, public or private, to be used for the purposes of such funds including administrative costs of the Governor's Office.
Section 5-45. The State Revenue Sharing Act is amended by changing Section 12 as follows:

(30 ILCS 115/12) (from Ch. 85, par. 616)

Sec. 12. Personal Property Tax Replacement Fund. There is hereby created the Personal Property Tax Replacement Fund, a special fund in the State Treasury into which shall be paid all revenue realized:

(a) all amounts realized from the additional personal property tax replacement income tax imposed by subsections (c) and (d) of Section 201 of the Illinois Income Tax Act, except for those amounts deposited into the Income Tax Refund Fund pursuant to subsection (c) of Section 901 of the Illinois Income Tax Act; and

(b) all amounts realized from the additional personal property replacement invested capital taxes imposed by Section 2a.1 of the Messages Tax Act, Section 2a.1 of the Gas Revenue Tax Act, Section 2a.1 of the Public Utilities Revenue Act, and Section 3 of the Water Company Invested Capital Tax Act, and amounts payable to the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act.

As soon as may be after the end of each month, the Department of Revenue shall certify to the Treasurer and the Comptroller the amount of all refunds paid out of the General Revenue Fund through the preceding month on account of
overpayment of liability on taxes paid into the Personal Property Tax Replacement Fund. Upon receipt of such certification, the Treasurer and the Comptroller shall transfer the amount so certified from the Personal Property Tax Replacement Fund into the General Revenue Fund.

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials, and local officials as provided in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

In addition, moneys in the Personal Property Tax Replacement Fund may be used to pay any of the following: (i) salary, stipends, and additional compensation as provided by law for chief election clerks, county clerks, and county recorders; (ii) costs associated with regional offices of education and educational service centers; (iii) reimbursements payable by the State Board of Elections under Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the Election Code; (iv) expenses of the Illinois Educational Labor Relations Board; and (v) salary, personal services, and
additional compensation as provided by law for court reporters
under the Court Reporters Act.

As soon as may be after the effective date of this
amendatory Act of 1980, the Department of Revenue shall certify
to the Treasurer the amount of net replacement revenue paid
into the General Revenue Fund prior to that effective date from
the additional tax imposed by Section 2a.1 of the Messages Tax
Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of
the Public Utilities Revenue Act; Section 3 of the Water
Company Invested Capital Tax Act; amounts collected by the
Department of Revenue under the Telecommunications
Infrastructure Maintenance Fee Act; and the additional
personal property tax replacement income tax imposed by the
Illinois Income Tax Act, as amended by Public Act 81-1st
Special Session-1. Net replacement revenue shall be defined as
the total amount paid into and remaining in the General Revenue
Fund as a result of those Acts minus the amount outstanding and
obligated from the General Revenue Fund in state vouchers or
warrants prior to the effective date of this amendatory Act of
1980 as refunds to taxpayers for overpayment of liability under
those Acts.

All interest earned by monies accumulated in the Personal
Property Tax Replacement Fund shall be deposited in such Fund.
All amounts allocated pursuant to this Section are appropriated
on a continuing basis.

Prior to December 31, 1980, as soon as may be after the end
of each quarter beginning with the quarter ending December 31, 1979, and on and after December 31, 1980, as soon as may be after January 1, March 1, April 1, May 1, July 1, August 1, October 1 and December 1 of each year, the Department of Revenue shall allocate to each taxing district as defined in Section 1-150 of the Property Tax Code, in accordance with the provisions of paragraph (2) of this Section the portion of the funds held in the Personal Property Tax Replacement Fund which is required to be distributed, as provided in paragraph (1), for each quarter. Provided, however, under no circumstances shall any taxing district during each of the first two years of distribution of the taxes imposed by this amendatory Act of 1979 be entitled to an annual allocation which is less than the funds such taxing district collected from the 1978 personal property tax. Provided further that under no circumstances shall any taxing district during the third year of distribution of the taxes imposed by this amendatory Act of 1979 receive less than 60% of the funds such taxing district collected from the 1978 personal property tax. In the event that the total of the allocations made as above provided for all taxing districts, during either of such 3 years, exceeds the amount available for distribution the allocation of each taxing district shall be proportionately reduced. Except as provided in Section 13 of this Act, the Department shall then certify, pursuant to appropriation, such allocations to the State Comptroller who shall pay over to the several taxing districts
the respective amounts allocated to them.

Any township which receives an allocation based in whole or in part upon personal property taxes which it levied pursuant to Section 6-507 or 6-512 of the Illinois Highway Code and which was previously required to be paid over to a municipality shall immediately pay over to that municipality a proportionate share of the personal property replacement funds which such township receives.

Any municipality or township, other than a municipality with a population in excess of 500,000, which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the Illinois Local Library Act and which was previously required to be paid over to a public library shall immediately pay over to that library a proportionate share of the personal property tax replacement funds which such municipality or township receives; provided that if such a public library has converted to a library organized under The Illinois Public Library District Act, regardless of whether such conversion has occurred on, after or before January 1, 1988, such proportionate share shall be immediately paid over to the library district which maintains and operates the library. However, any library that has converted prior to January 1, 1988, and which hitherto has not received the personal property tax replacement funds, shall receive such funds commencing on January 1, 1988.
Any township which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Section 1c of the Public Graveyards Act and which taxes were previously required to be paid over to or used for such public cemetery or cemeteries shall immediately pay over to or use for such public cemetery or cemeteries a proportionate share of the personal property tax replacement funds which the township receives.

Any taxing district which receives an allocation based in whole or in part upon personal property taxes which it levied for another governmental body or school district in Cook County in 1976 or for another governmental body or school district in the remainder of the State in 1977 shall immediately pay over to that governmental body or school district the amount of personal property replacement funds which such governmental body or school district would receive directly under the provisions of paragraph (2) of this Section, had it levied its own taxes.

(1) The portion of the Personal Property Tax Replacement Fund required to be distributed as of the time allocation is required to be made shall be the amount available in such Fund as of the time allocation is required to be made.

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by
the appropriation and the amount determined by: (a) $2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) no more than 105% of the actual administrative expenses of the prior fiscal year, including payment of the ordinary and contingent expenses of the Property Tax Appeal Board and payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of moneys paid into the Fund; (f) for fiscal years 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute; or (g) for fiscal years 2018 through 2020 and 2019 only, a sufficient amount to pay amounts directed to be
paid out of this Fund for public community college base
operating grants and local health protection grants to
certified local health departments as authorized or
required by appropriation or statute. Such portion of the
fund shall be determined after the transfer into the
General Revenue Fund due to refunds, if any, paid from the
General Revenue Fund during the preceding quarter. If at
any time, for any reason, there is insufficient amount in
the Personal Property Tax Replacement Fund for payments for
regional offices and officials or local officials or
payment of costs of administration or for transfers due to
refunds at the end of any particular month, the amount of
such insufficiency shall be carried over for the purposes
of payments for regional offices and officials, local
officials, transfers into the General Revenue Fund, and
costs of administration to the following month or months.
Net replacement revenue held, and defined above, shall be
transferred by the Treasurer and Comptroller to the
Personal Property Tax Replacement Fund within 10 days of
such certification.

(2) Each quarterly allocation shall first be
apportioned in the following manner: 51.65% for taxing
districts in Cook County and 48.35% for taxing districts in
the remainder of the State.
The Personal Property Replacement Ratio of each taxing
district outside Cook County shall be the ratio which the Tax
Base of that taxing district bears to the Downstate Tax Base. The Tax Base of each taxing district outside of Cook County is the personal property tax collections for that taxing district for the 1977 tax year. The Downstate Tax Base is the personal property tax collections for all taxing districts in the State outside of Cook County for the 1977 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district outside Cook County for the 1977 tax year.

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority to review for accuracy and completeness the personal property tax collections for each taxing district within Cook County for the 1976 tax year.

For all purposes of this Section 12, amounts paid to a taxing district for such tax years as may be applicable by a foreign corporation under the provisions of Section 7-202 of the Public Utilities Act, as amended, shall be deemed to be personal property taxes collected by such taxing district for such tax years as may be applicable. The Director shall
determine from the Illinois Commerce Commission, for any tax year as may be applicable, the amounts so paid by any such foreign corporation to any and all taxing districts. The Illinois Commerce Commission shall furnish such information to the Director. For all purposes of this Section 12, the Director shall deem such amounts to be collected personal property taxes of each such taxing district for the applicable tax year or years.

Taxing districts located both in Cook County and in one or more other counties shall receive both a Cook County allocation and a Downstate allocation determined in the same way as all other taxing districts.

If any taxing district in existence on July 1, 1979 ceases to exist, or discontinues its operations, its Tax Base shall thereafter be deemed to be zero. If the powers, duties and obligations of the discontinued taxing district are assumed by another taxing district, the Tax Base of the discontinued taxing district shall be added to the Tax Base of the taxing district assuming such powers, duties and obligations.

If two or more taxing districts in existence on July 1, 1979, or a successor or successors thereto shall consolidate into one taxing district, the Tax Base of such consolidated taxing district shall be the sum of the Tax Bases of each of the taxing districts which have consolidated.

If a single taxing district in existence on July 1, 1979, or a successor or successors thereto shall be divided into two
or more separate taxing districts, the tax base of the taxing
district so divided shall be allocated to each of the resulting
taxing districts in proportion to the then current equalized
assessed value of each resulting taxing district.

If a portion of the territory of a taxing district is
disconnected and annexed to another taxing district of the same
type, the Tax Base of the taxing district from which
disconnection was made shall be reduced in proportion to the
then current equalized assessed value of the disconnected
territory as compared with the then current equalized assessed
value within the entire territory of the taxing district prior
to disconnection, and the amount of such reduction shall be
added to the Tax Base of the taxing district to which
annexation is made.

If a community college district is created after July 1,
1979, beginning on the effective date of this amendatory Act of
1995, its Tax Base shall be 3.5% of the sum of the personal
property tax collected for the 1977 tax year within the
territorial jurisdiction of the district.

The amounts allocated and paid to taxing districts pursuant
to the provisions of this amendatory Act of 1979 shall be
deemed to be substitute revenues for the revenues derived from
taxes imposed on personal property pursuant to the provisions
of the "Revenue Act of 1939" or "An Act for the assessment and
taxation of private car line companies", approved July 22,
1943, as amended, or Section 414 of the Illinois Insurance
Code, prior to the abolition of such taxes and shall be used for the same purposes as the revenues derived from ad valorem taxes on real estate.

Monies received by any taxing districts from the Personal Property Tax Replacement Fund shall be first applied toward payment of the proportionate amount of debt service which was previously levied and collected from extensions against personal property on bonds outstanding as of December 31, 1978 and next applied toward payment of the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property. For each such outstanding bond issue, the County Clerk shall determine the percentage of the debt service which was collected from extensions against real estate in the taxing district for 1978 taxes payable in 1979, as related to the total amount of such levies and collections from extensions against both real and personal property. For 1979 and subsequent years' taxes, the County Clerk shall levy and extend taxes against the real estate of each taxing district which will yield the said percentage or percentages of the debt service on such outstanding bonds. The balance of the amount necessary to fully pay such debt service shall constitute a first and prior lien upon the monies received by each such taxing district through the Personal Property Tax Replacement Fund and shall be first applied or set aside for such purpose. In counties having fewer than 3,000,000
inhabitants, the amendments to this paragraph as made by this amendatory Act of 1980 shall be first applicable to 1980 taxes to be collected in 1981.
(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

Section 5-50. The Illinois Coal Technology Development Assistance Act is amended by changing Section 3 as follows:

(30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)
Sec. 3. Transfers to Coal Technology Development Assistance Fund.
(a) As soon as may be practicable after the first day of each month, the Department of Revenue shall certify to the Treasurer an amount equal to 1/64 of the revenue realized from the tax imposed by the Electricity Excise Tax Law, Section 2 of the Public Utilities Revenue Act, Section 2 of the Messages Tax Act, and Section 2 of the Gas Revenue Tax Act, during the preceding month. Upon receipt of the certification, the Treasurer shall transfer the amount shown on such certification from the General Revenue Fund to the Coal Technology Development Assistance Fund, which is hereby created as a special fund in the State treasury, except that no transfer shall be made in any month in which the Fund has reached the following balance:

(1) (Blank). $7,000,000 during fiscal year 1994.
(2) (Blank). $8,500,000 during fiscal year 1995.
(3) (Blank). $10,000,000 during fiscal years 1996 and 1997.


(5) (Blank). During fiscal year 2005, an amount equal to the sum of $7,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.

(6) Expect as otherwise provided in subsection (b), during fiscal year 2006 and each fiscal year thereafter, an amount equal to the sum of $10,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.

(b) During fiscal years 2019 and 2020 only, the Treasurer shall make no transfers from the General Revenue Fund
to the Coal Technology Development Assistance Fund.
(Source: P.A. 99-78, eff. 7-20-15; 100-587, eff. 6-4-18.)

Section 5-55. The Downstate Public Transportation Act is amended by changing Section 2-3 as follows:

(30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

Sec. 2-3. (a) As soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the "Downstate Public Transportation Fund," an amount equal to 2/32 (beginning July 1, 2005, 3/32) of the net revenue realized from the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of each participant, other than any Metro-East Transit District participant certified pursuant to subsection (c) of this Section during the preceding month, except that the Department shall pay into the Downstate Public Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80% of the net revenue realized under the State tax Acts named above within any municipality or county located wholly within
the boundaries of each participant, other than any Metro-East participant, for tax periods beginning on or after January 1, 1990. Net revenue realized for a month shall be the revenue collected by the State pursuant to such Acts during the previous month from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of a participant, less the amount paid out during that same month as refunds or credit memoranda to taxpayers for overpayment of liability under such Acts for the benefit of any municipality or county located wholly within the boundaries of a participant.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (a) to be transferred by the Treasurer into the Downstate Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Downstate Public Transportation Fund as the revenues are realized from the taxes indicated.

(b) As soon as possible after the first day of each month, beginning July 1, 1989, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the "Metro-East Public Transportation Fund", an amount equal to 2/32 of the net revenue realized, as above,
from within the boundaries of Madison, Monroe, and St. Clair Counties, except that the Department shall pay into the Metro-East Public Transportation Fund 2/32 of 80% of the net revenue realized under the State tax Acts specified in subsection (a) of this Section within the boundaries of Madison, Monroe and St. Clair Counties for tax periods beginning on or after January 1, 1990. A local match equivalent to an amount which could be raised by a tax levy at the rate of .05% on the assessed value of property within the boundaries of Madison County is required annually to cause a total of 2/32 of the net revenue to be deposited in the Metro-East Public Transportation Fund. Failure to raise the required local match annually shall result in only 1/32 being deposited into the Metro-East Public Transportation Fund after July 1, 1989, or 1/32 of 80% of the net revenue realized for tax periods beginning on or after January 1, 1990.

(b-5) As soon as possible after the first day of each month, beginning July 1, 2005, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 of 80% of the net revenue realized from within the boundaries of Monroe and St. Clair Counties under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2005, the provisions of subsection (b) shall no longer apply with respect
to such tax receipts from Monroe and St. Clair Counties.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b-5) to be transferred by the Treasurer into the Downstate Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Downstate Public Transportation Fund as the revenues are realized from the taxes indicated.

(b-6) As soon as possible after the first day of each month, beginning July 1, 2008, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 of 80% of the net revenue realized from within the boundaries of Madison County under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2008, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Madison County.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this subsection (b-6) to be transferred by the Treasurer into the Downstate Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Downstate Public Transportation Fund as the revenues are realized from the taxes indicated.
(b-7) Beginning July 1, 2018, notwithstanding the other provisions of this Section, instead of the Comptroller making monthly transfers from the General Revenue Fund to the Downstate Public Transportation Fund, the Department of Revenue shall deposit the designated fraction of the net revenue realized from collections under the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act directly into the Downstate Public Transportation Fund.

(c) The Department shall certify to the Department of Revenue the eligible participants under this Article and the territorial boundaries of such participants for the purposes of the Department of Revenue in subsections (a) and (b) of this Section.

(d) For the purposes of this Article, beginning in fiscal year 2009 the General Assembly shall appropriate an amount from the Downstate Public Transportation Fund equal to the sum total funds projected to be paid to the participants pursuant to Section 2-7. If the General Assembly fails to make appropriations sufficient to cover the amounts projected to be paid pursuant to Section 2-7, this Act shall constitute an irrevocable and continuing appropriation from the Downstate Public Transportation Fund of all amounts necessary for those purposes.

(e) (Blank). Notwithstanding anything in this Section to the contrary, amounts transferred from the General Revenue Fund
to the Downstate Public Transportation Fund pursuant to this
Section shall not exceed $169,000,000 in State fiscal year
2012.

(f) (Blank). For State fiscal year 2018 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2018 shall be reduced by 10%.

(g) (Blank). For State fiscal year 2019 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2019 shall be reduced by 5%.

(h) For State fiscal year 2020 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(Source: P.A. 100-23, eff. 7-6-17; 100-363, eff. 7-1-18; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18.)

Section 5-60. The Illinois Income Tax Act is amended by changing Section 901 as follows:

(35 ILCS 5/901) (from Ch. 120, par. 9-901)

Sec. 901. Collection authority.

(a) In general. The Department shall collect the taxes
imposed by this Act. The Department shall collect certified past due child support amounts under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois. Except as provided in subsections (b), (c), (e), (f), (g), and (h) of this Section, money collected pursuant to subsections (a) and (b) of Section 201 of this Act shall be paid into the General Revenue Fund in the State treasury; money collected pursuant to subsections (c) and (d) of Section 201 of this Act shall be paid into the Personal Property Tax Replacement Fund, a special fund in the State Treasury; and money collected under Section 2505-650 of the Department of Revenue Law of the Civil Administrative Code of Illinois shall be paid into the Child Support Enforcement Trust Fund, a special fund outside the State Treasury, or to the State Disbursement Unit established under Section 10-26 of the Illinois Public Aid Code, as directed by the Department of Healthcare and Family Services.

(b) Local Government Distributive Fund. Beginning August 1, 1969, and continuing through June 30, 1994, the Treasurer shall transfer each month from the General Revenue Fund to a special fund in the State treasury, to be known as the "Local Government Distributive Fund", an amount equal to 1/12 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1994, and continuing through June 30, 1995, the Treasurer shall transfer each month from the General
Revenue Fund to the Local Government Distributive Fund an amount equal to 1/11 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act during the preceding month. Beginning July 1, 1995 and continuing through January 31, 2011, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the net of (i) 1/10 of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act during the preceding month (ii) minus, beginning July 1, 2003 and ending June 30, 2004, $6,666,666, and beginning July 1, 2004, zero. Beginning February 1, 2011, and continuing through January 31, 2015, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 5% individual income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.86% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after 2010) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning February 1, 2015 and continuing through July 31, 2017, the Treasurer shall transfer each month from the
General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 8% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 3.75% individual income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 9.14% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 5.25% corporate income tax rate after 2014) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Beginning August 1, 2017, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the sum of (i) 6.06% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the 4.95% individual income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon individuals, trusts, and estates during the preceding month and (ii) 6.85% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate after July 1, 2017) of the net revenue realized from the tax imposed by subsections (a) and (b) of Section 201 of this Act upon corporations during the preceding month. Net revenue realized for a month shall be defined as the revenue from the tax imposed by subsections (a) and (b) of Section 201 of this Act
which is deposited in the General Revenue Fund, the Education
Assistance Fund, the Income Tax Surcharge Local Government
Distributive Fund, the Fund for the Advancement of Education,
and the Commitment to Human Services Fund during the month
minus the amount paid out of the General Revenue Fund in State
warrants during that same month as refunds to taxpayers for
overpayment of liability under the tax imposed by subsections
(a) and (b) of Section 201 of this Act.

Notwithstanding any provision of law to the contrary,
beginning on July 6, 2017 (the effective date of Public Act
100-23), those amounts required under this subsection (b) to be
transferred by the Treasurer into the Local Government
Distributive Fund from the General Revenue Fund shall be
directly deposited into the Local Government Distributive Fund
as the revenue is realized from the tax imposed by subsections
(a) and (b) of Section 201 of this Act.

For State fiscal year 2018 only, notwithstanding any
provision of law to the contrary, the total amount of revenue
and deposits under this Section attributable to revenues
realized during State fiscal year 2018 shall be reduced by 10%.

For State fiscal year 2019 only, notwithstanding any
provision of law to the contrary, the total amount of revenue
and deposits under this Section attributable to revenues
realized during State fiscal year 2019 shall be reduced by 5%.

For State fiscal year 2020 only, notwithstanding any
provision of law to the contrary, the total amount of revenue
and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(c) Deposits Into Income Tax Refund Fund.

(1) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act into a fund in the State treasury known as the Income Tax Refund Fund. The Department shall deposit 6% of such amounts during the period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999 through 2001, the Annual Percentage shall be 7.1%. For fiscal year 2003, the Annual Percentage shall be 8%. For fiscal year 2004, the Annual Percentage shall be 11.7%. Upon the effective date of Public Act 93-839 (July 30, 2004), the Annual Percentage shall be 10% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 9.75%. For fiscal year 2007, the Annual Percentage shall be 9.75%. For fiscal year 2008, the Annual Percentage shall be 7.75%. For fiscal year 2009, the Annual Percentage shall be 9.75%. For fiscal year 2010, the Annual Percentage shall be 9.75%. For fiscal year 2011, the Annual Percentage shall be 8.75%. For fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013,
the Annual Percentage shall be 9.75%. For fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. For fiscal year 2019, the Annual Percentage shall be 9.7%. For fiscal year 2020, the Annual Percentage shall be 9.5%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, minus the amounts transferred into the Income Tax Refund Fund from the Tobacco Settlement Recovery Fund, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(1), (2), and (3) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 7.6%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(2) Beginning on January 1, 1989 and thereafter, the Department shall deposit a percentage of the amounts
collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act into a fund in
the State treasury known as the Income Tax Refund Fund. The Department shall deposit 18% of such amounts during the
period beginning January 1, 1989 and ending on June 30, 1989. Beginning with State fiscal year 1990 and for each fiscal year thereafter, the percentage deposited into the Income Tax Refund Fund during a fiscal year shall be the Annual Percentage. For fiscal years 1999, 2000, and 2001, the Annual Percentage shall be 19%. For fiscal year 2003, the Annual Percentage shall be 27%. For fiscal year 2004, the Annual Percentage shall be 32%. Upon the effective date of Public Act 93-839 (July 30, 2004), the Annual Percentage shall be 24% for fiscal year 2005. For fiscal year 2006, the Annual Percentage shall be 20%. For fiscal year 2007, the Annual Percentage shall be 17.5%. For fiscal year 2008, the Annual Percentage shall be 15.5%. For fiscal year 2009, the Annual Percentage shall be 17.5%. For fiscal year 2010, the Annual Percentage shall be 17.5%. For fiscal year 2011, the Annual Percentage shall be 17.5%. For fiscal year 2012, the Annual Percentage shall be 17.5%. For fiscal year 2013, the Annual Percentage shall be 14%. For fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For fiscal year 2019, the Annual Percentage shall be 15.5%. For fiscal year 2020,
the Annual Percentage shall be 14.25%. For all other fiscal
tyears, the Annual Percentage shall be calculated as a
fraction, the numerator of which shall be the amount of
refunds approved for payment by the Department during the
preceding fiscal year as a result of overpayment of tax
liability under subsections (a) and (b)(6), (7), and (8),
(c) and (d) of Section 201 of this Act plus the amount of
such refunds remaining approved but unpaid at the end of
the preceding fiscal year, and the denominator of which
shall be the amounts which will be collected pursuant to
subsections (a) and (b)(6), (7), and (8), (c) and (d) of
Section 201 of this Act during the preceding fiscal year;
except that in State fiscal year 2002, the Annual
Percentage shall in no event exceed 23%. The Director of
Revenue shall certify the Annual Percentage to the
Comptroller on the last business day of the fiscal year
immediately preceding the fiscal year for which it is to be
effective.

(3) The Comptroller shall order transferred and the
Treasurer shall transfer from the Tobacco Settlement
Recovery Fund to the Income Tax Refund Fund (i) $35,000,000
in January, 2001, (ii) $35,000,000 in January, 2002, and
(iii) $35,000,000 in January, 2003.

(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax
Refund Fund shall be expended exclusively for the purpose
of paying refunds resulting from overpayment of tax
liability under Section 201 of this Act and for making
transfers pursuant to this subsection (d).

(2) The Director shall order payment of refunds
resulting from overpayment of tax liability under Section
201 of this Act from the Income Tax Refund Fund only to the
extent that amounts collected pursuant to Section 201 of
this Act and transfers pursuant to this subsection (d) and
item (3) of subsection (c) have been deposited and retained
in the Fund.

(3) As soon as possible after the end of each fiscal
year, the Director shall order transferred and the State
Treasurer and State Comptroller shall transfer from the
Income Tax Refund Fund to the Personal Property Tax
Replacement Fund an amount, certified by the Director to
the Comptroller, equal to the excess of the amount
collected pursuant to subsections (c) and (d) of Section
201 of this Act deposited into the Income Tax Refund Fund
during the fiscal year over the amount of refunds resulting
from overpayment of tax liability under subsections (c) and
(d) of Section 201 of this Act paid from the Income Tax
Refund Fund during the fiscal year.

(4) As soon as possible after the end of each fiscal
year, the Director shall order transferred and the State
Treasurer and State Comptroller shall transfer from the
Personal Property Tax Replacement Fund to the Income Tax
Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c) less refunds resulting from the earned income tax credit.

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purpose of paying refunds upon the order of the Director in accordance with the provisions of this Section.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund. On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall
deposit 7.3% into the Education Assistance Fund in the State
Treasury. Beginning July 1, 1991, and continuing through
January 31, 1993, of the amounts collected pursuant to
subsections (a) and (b) of Section 201 of the Illinois Income
Tax Act, minus deposits into the Income Tax Refund Fund, the
Department shall deposit 3.0% into the Income Tax Surcharge
Local Government Distributive Fund in the State Treasury.
Beginning February 1, 1993 and continuing through June 30,
1993, of the amounts collected pursuant to subsections (a) and
(b) of Section 201 of the Illinois Income Tax Act, minus
deposits into the Income Tax Refund Fund, the Department shall
deposit 4.4% into the Income Tax Surcharge Local Government
Distributive Fund in the State Treasury. Beginning July 1,
1993, and continuing through June 30, 1994, of the amounts
collected under subsections (a) and (b) of Section 201 of this
Act, minus deposits into the Income Tax Refund Fund, the
Department shall deposit 1.475% into the Income Tax Surcharge
Local Government Distributive Fund in the State Treasury.

(f) Deposits into the Fund for the Advancement of
Education. Beginning February 1, 2015, the Department shall
deposit the following portions of the revenue realized from the
tax imposed upon individuals, trusts, and estates by
subsections (a) and (b) of Section 201 of this Act, minus
deposits into the Income Tax Refund Fund, into the Fund for the
Advancement of Education:

(1) beginning February 1, 2015, and prior to February
1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (f) on or after the effective date of the reduction.

(g) Deposits into the Commitment to Human Services Fund. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, into the Commitment to Human Services Fund:

(1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and

(2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of
the cash receipts collected during the preceding fiscal year by
the Audit Bureau of the Department from the tax imposed by
 subsections (a), (b), (c), and (d) of Section 201 of this Act,
net of deposits into the Income Tax Refund Fund made from those
cash receipts.
(Source: P.A. 99-78, eff. 7-20-15; 100-22, eff. 7-6-17; 100-23,
eff. 7-6-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18;
100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-8-19.)

Section 5-65. The Regional Transportation Authority Act is
amended by changing Section 4.09 as follows:

(70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)
Sec. 4.09. Public Transportation Fund and the Regional
Transportation Authority Occupation and Use Tax Replacement
Fund.

(a)(1) Except as otherwise provided in paragraph (4), as
soon as possible after the first day of each month, beginning
July 1, 1984, upon certification of the Department of Revenue,
the Comptroller shall order transferred and the Treasurer shall
transfer from the General Revenue Fund to a special fund in the
State Treasury to be known as the Public Transportation Fund an
amount equal to 25% of the net revenue, before the deduction of
the serviceman and retailer discounts pursuant to Section 9 of
the Service Occupation Tax Act and Section 3 of the Retailers'
Occupation Tax Act, realized from any tax imposed by the
Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act, from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by Public Act 95-708 this amendatory Act of the 95th General Assembly, in lieu of the transfers authorized in the preceding sentence, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 80% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and 25% of the net revenue realized from any tax
imposed by the Authority pursuant to Section 4.03.1, and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. As used in this Section, net revenue realized for a month shall be the revenue collected by the State pursuant to Sections 4.03 and 4.03.1 during the previous month from within the metropolitan region, less the amount paid out during that same month as refunds to taxpayers for overpayment of liability in the metropolitan region under Sections 4.03 and 4.03.1.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23) this amendatory Act of the 100th General Assembly, those amounts required under this paragraph (1) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(2) Except as otherwise provided in paragraph (4), on February 1, 2009 (the first day of the month following the effective date of Public Act 95-708) this amendatory Act of the
95th General Assembly and each month thereafter, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 5% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and certified by the Department of Revenue under Section 4.03(n) of this Act to be paid to the Authority and 5% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 5% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act, and 5% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (2) of subsection (a) to be transferred by the Treasurer into the
Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(3) Except as otherwise provided in paragraph (4), as soon as possible after the first day of January, 2009 and each month thereafter, upon certification of the Department of Revenue with respect to the taxes collected under Section 4.03, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 20% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund (iv) an amount equal to 25% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.
Notwithstanding any provision of law to the contrary, beginning on July 6, 2017 (the effective date of Public Act 100-23), those amounts required under this paragraph (3) of subsection (a) to be transferred by the Treasurer into the Public Transportation Fund from the General Revenue Fund shall be directly deposited into the Public Transportation Fund as the revenues are realized from the taxes indicated.

(4) Notwithstanding any provision of law to the contrary, of the transfers to be made under paragraphs (1), (2), and (3) of this subsection (a) from the General Revenue Fund to the Public Transportation Fund, the first $100,000,000 that would have otherwise been transferred from the General Revenue Fund shall be transferred from the Road Fund. The remaining balance of such transfers shall be made from the General Revenue Fund.

(5) (Blank). For State fiscal year 2018 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this subsection (a) attributable to revenues realized during State fiscal year 2018 shall be reduced by 10%.

(6) (Blank). For State fiscal year 2019 only, notwithstanding any provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2019 shall be reduced by 5%.

(7) For State fiscal year 2020 only, notwithstanding any
provision of law to the contrary, the total amount of revenue and deposits under this Section attributable to revenues realized during State fiscal year 2020 shall be reduced by 5%.

(b)(1) All moneys deposited in the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund, whether deposited pursuant to this Section or otherwise, are allocated to the Authority, except for amounts appropriated to the Office of the Executive Inspector General as authorized by subsection (h) of Section 4.03.3 and amounts transferred to the Audit Expense Fund pursuant to Section 6z-27 of the State Finance Act. The Comptroller, as soon as possible after each monthly transfer provided in this Section and after each deposit into the Public Transportation Fund, shall order the Treasurer to pay to the Authority out of the Public Transportation Fund the amount so transferred or deposited. Any Additional State Assistance and Additional Financial Assistance paid to the Authority under this Section shall be expended by the Authority for its purposes as provided in this Act. The balance of the amounts paid to the Authority from the Public Transportation Fund shall be expended by the Authority as provided in Section 4.03.3. The Comptroller, as soon as possible after each deposit into the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided in this Section and Section 6z-17 of the State Finance Act, shall order the Treasurer to pay to the Authority out of the Regional Transportation Authority
Occupation and Use Tax Replacement Fund the amount so deposited. Such amounts paid to the Authority may be expended by it for its purposes as provided in this Act. The provisions directing the distributions from the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized and directed to make distributions as provided in this Section. (2) Provided, however, no moneys deposited under subsection (a) of this Section shall be paid from the Public Transportation Fund to the Authority or its assignee for any fiscal year until the Authority has certified to the Governor, the Comptroller, and the Mayor of the City of Chicago that it has adopted for that fiscal year an Annual Budget and Two-Year Financial Plan meeting the requirements in Section 4.01(b).

(c) In recognition of the efforts of the Authority to enhance the mass transportation facilities under its control, the State shall provide financial assistance ("Additional State Assistance") in excess of the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional State Assistance shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:
<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>$5,000,000;</td>
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<tr>
<td>1991</td>
<td>$5,000,000;</td>
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<tr>
<td>1992</td>
<td>$10,000,000;</td>
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<tr>
<td>1993</td>
<td>$10,000,000;</td>
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<tr>
<td>1994</td>
<td>$20,000,000;</td>
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<tr>
<td>1995</td>
<td>$30,000,000;</td>
</tr>
<tr>
<td>1996</td>
<td>$40,000,000;</td>
</tr>
<tr>
<td>1997</td>
<td>$50,000,000;</td>
</tr>
<tr>
<td>1998</td>
<td>$55,000,000; and each year thereafter $55,000,000.</td>
</tr>
</tbody>
</table>

(c-5) The State shall provide financial assistance ("Additional Financial Assistance") in addition to the Additional State Assistance provided by subsection (c) and the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional Financial Assistance provided by this subsection shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
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<tr>
<td>2001</td>
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<td>2002</td>
<td>$35,000,000;</td>
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<td>2003</td>
<td>$54,000,000;</td>
</tr>
<tr>
<td>2004</td>
<td>$73,000,000;</td>
</tr>
<tr>
<td>2005</td>
<td>$93,000,000; and each year thereafter $100,000,000.</td>
</tr>
</tbody>
</table>
(d) Beginning with State fiscal year 1990 and continuing for each State fiscal year thereafter, the Authority shall annually certify to the State Comptroller and State Treasurer, separately with respect to each of subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act, the following amounts:

(1) The amount necessary and required, during the State fiscal year with respect to which the certification is made, to pay its obligations for debt service on all outstanding bonds or notes issued by the Authority under subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

(2) An estimate of the amount necessary and required to pay its obligations for debt service for any bonds or notes which the Authority anticipates it will issue under subdivisions (g)(2) and (g)(3) of Section 4.04 during that State fiscal year.

(3) Its debt service savings during the preceding State fiscal year from refunding or advance refunding of bonds or notes issued under subdivisions (g)(2) and (g)(3) of Section 4.04.

(4) The amount of interest, if any, earned by the Authority during the previous State fiscal year on the proceeds of bonds or notes issued pursuant to subdivisions (g)(2) and (g)(3) of Section 4.04, other than refunding or advance refunding bonds or notes.

The certification shall include a specific schedule of debt service payments, including the date and amount of each payment.
for all outstanding bonds or notes and an estimated schedule of
anticipated debt service for all bonds and notes it intends to
issue, if any, during that State fiscal year, including the
estimated date and estimated amount of each payment.

Immediately upon the issuance of bonds for which an
estimated schedule of debt service payments was prepared, the
Authority shall file an amended certification with respect to
item (2) above, to specify the actual schedule of debt service
payments, including the date and amount of each payment, for
the remainder of the State fiscal year.

On the first day of each month of the State fiscal year in
which there are bonds outstanding with respect to which the
certification is made, the State Comptroller shall order
transferred and the State Treasurer shall transfer from the
Road Fund to the Public Transportation Fund the Additional
State Assistance and Additional Financial Assistance in an
amount equal to the aggregate of (i) one-twelfth of the sum of
the amounts certified under items (1) and (3) above less the
amount certified under item (4) above, plus (ii) the amount
required to pay debt service on bonds and notes issued during
the fiscal year, if any, divided by the number of months
remaining in the fiscal year after the date of issuance, or
some smaller portion as may be necessary under subsection (c)
or (c-5) of this Section for the relevant State fiscal year,
plus (iii) any cumulative deficiencies in transfers for prior
months, until an amount equal to the sum of the amounts
certified under items (1) and (3) above, plus the actual debt
service certified under item (2) above, less the amount
certified under item (4) above, has been transferred; except
that these transfers are subject to the following limits:

(A) In no event shall the total transfers in any State
fiscal year relating to outstanding bonds and notes issued
by the Authority under subdivision (g)(2) of Section 4.04
exceed the lesser of the annual maximum amount specified in
subsection (c) or the sum of the amounts certified under
items (1) and (3) above, plus the actual debt service
certified under item (2) above, less the amount certified
under item (4) above, with respect to those bonds and
notes.

(B) In no event shall the total transfers in any State
fiscal year relating to outstanding bonds and notes issued
by the Authority under subdivision (g)(3) of Section 4.04
exceed the lesser of the annual maximum amount specified in
subsection (c-5) or the sum of the amounts certified under
items (1) and (3) above, plus the actual debt service
certified under item (2) above, less the amount certified
under item (4) above, with respect to those bonds and
notes.

The term "outstanding" does not include bonds or notes for
which refunding or advance refunding bonds or notes have been
issued.

(e) Neither Additional State Assistance nor Additional
Financial Assistance may be pledged, either directly or indirectly as general revenues of the Authority, as security for any bonds issued by the Authority. The Authority may not assign its right to receive Additional State Assistance or Additional Financial Assistance, or direct payment of Additional State Assistance or Additional Financial Assistance, to a trustee or any other entity for the payment of debt service on its bonds.

(f) The certification required under subsection (d) with respect to outstanding bonds and notes of the Authority shall be filed as early as practicable before the beginning of the State fiscal year to which it relates. The certification shall be revised as may be necessary to accurately state the debt service requirements of the Authority.

(g) Within 6 months of the end of each fiscal year, the Authority shall determine:

(i) whether the aggregate of all system generated revenues for public transportation in the metropolitan region which is provided by, or under grant or purchase of service contracts with, the Service Boards equals 50% of the aggregate of all costs of providing such public transportation. "System generated revenues" include all the proceeds of fares and charges for services provided, contributions received in connection with public transportation from units of local government other than the Authority, except for contributions received by the
Chicago Transit Authority from a real estate transfer tax imposed under subsection (i) of Section 8-3-19 of the Illinois Municipal Code, and from the State pursuant to subsection (i) of Section 2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), and all other revenues properly included consistent with generally accepted accounting principles but may not include: the proceeds from any borrowing, and, beginning with the 2007 fiscal year, all revenues and receipts, including but not limited to fares and grants received from the federal, State or any unit of local government or other entity, derived from providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act. "Costs" include all items properly included as operating costs consistent with generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligations for borrowed money of the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20; any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made under Section 4.14; any other cost as to which it is reasonably expected that a cash expenditure will not be made; costs for passenger security including grants, contracts, personnel, equipment and
administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; the costs of Debt Service paid by the Chicago Transit Authority, as defined in Section 12c of the Metropolitan Transit Authority Act, or bonds or notes issued pursuant to that Section; the payment by the Commuter Rail Division of debt service on bonds issued pursuant to Section 3B.09; expenses incurred by the Suburban Bus Division for the cost of new public transportation services funded from grants pursuant to Section 2.01e of this amendatory Act of the 95th General Assembly for a period of 2 years from the date of initiation of each such service; costs as exempted by the Board for projects pursuant to Section 2.09 of this Act; or, beginning with the 2007 fiscal year, expenses related to providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act; or in fiscal years 2008 through 2012 inclusive, costs in the amount of $200,000,000 in fiscal year 2008, reducing by $40,000,000 in each fiscal year thereafter until this exemption is eliminated. If said system generated revenues are less than 50% of said costs, the Board shall remit an amount equal to the amount of the deficit to the State. The Treasurer shall deposit any such payment in the Road Fund;
and

(ii) whether, beginning with the 2007 fiscal year, the aggregate of all fares charged and received for ADA paratransit services equals the system generated ADA paratransit services revenue recovery ratio percentage of the aggregate of all costs of providing such ADA paratransit services.

(h) If the Authority makes any payment to the State under paragraph (g), the Authority shall reduce the amount provided to a Service Board from funds transferred under paragraph (a) in proportion to the amount by which that Service Board failed to meet its required system generated revenues recovery ratio. A Service Board which is affected by a reduction in funds under this paragraph shall submit to the Authority concurrently with its next due quarterly report a revised budget incorporating the reduction in funds. The revised budget must meet the criteria specified in clauses (i) through (vi) of Section 4.11(b)(2). The Board shall review and act on the revised budget as provided in Section 4.11(b)(3).

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

Section 5-70. The School Code is amended by changing Sections 3-16 and 18-8.15 and by adding Sections 2-3.176, 2-3.177, 2-3.178, and 14-7.02c as follows:

(105 ILCS 5/2-3.176 new)
Sec. 2-3.176. Transfers to Governor's Grant Fund. In addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the SBE Federal Agency Services Fund and the SBE Federal Department of Education Fund into the Governor's Grant Fund such amounts as may be directed in writing by the State Board of Education.

(105 ILCS 5/2-3.177 new)

Sec. 2-3.177. Transfers to DHS Special Purposes Trust Fund. In addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the SBE Federal Agency Services Fund into the DHS Special Purposes Trust Fund such amounts as may be directed in writing by the State Board of Education.

(105 ILCS 5/2-3.178 new)

Sec. 2-3.178. K-12 Recycling Grant Program.

(a) Subject to appropriation, the State Board of Education must create and administer the K-12 Recycling Grant Program to provide grants to school districts for the implementation or improvement of a school's recycling program. A school district that applies for a grant under this Section may receive a maximum grant amount of $5,000 per school in that district and may use the grant funds only to implement or improve a school's recycling program.
(b) The State Board must adopt rules to implement this Section.

(105 ILCS 5/3-16)

Sec. 3-16. Grants to alternative schools, safe schools, and alternative learning opportunities programs. The State Board of Education, subject to appropriation, shall award grants to alternative schools, safe schools, and alternative learning opportunities programs operated by a regional office of education. For fiscal year 2018, to calculate grant amounts to the programs operated by regional offices of education, the State Board shall calculate an amount equal to the greater of the regional program's best 3 months of average daily attendance for the 2016-2017 school year or the average of the best 3 months of average daily attendance for the 2014-2015 school year through the 2016-2017 school year, multiplied by the amount of $6,119. For fiscal year 2019, to calculate grant amounts to the programs operated by regional offices of education, the State Board shall calculate an amount equal to the greater of the regional program's best 3 months of average daily attendance for the 2017-2018 school year or the average of the best 3 months of average daily attendance for the 2015-2016 school year through the 2017-2018 school year, multiplied by the amount of $6,119. These amounts shall be termed the "Regional Program Increased Enrollment Recognition". If the amount of the Regional Program Increased...
Enrollment Recognition is greater than the amount of the regional office of education program's Base Funding Minimum for fiscal year 2018 or fiscal year 2019, calculated under Section 18-8.15, then the State Board of Education shall pay the regional program a grant equal to the difference between the regional program's Regional Program Increased Enrollment Recognition and the Base Funding Minimum for fiscal year 2018 or fiscal year 2019, respectively. Nothing in this Section shall be construed to alter any payments or calculations under Section 18-8.15.

(Source: P.A. 100-587, eff. 6-4-18.)

(105 ILCS 5/14-7.02c new)

Sec. 14-7.02c. Private therapeutic day schools; student enrollment data. The Illinois Purchased Care Review Board must accept amended student enrollment data from special education private therapeutic day schools that have specialized contractual agreements with a school district having a population exceeding 500,000 inhabitants in the 2016-2017 and 2017-2018 school years. The amended student enrollment data must be based on actual monthly enrollment days where a student placed by the school district was formally enrolled and began to receive services through the last date he or she was formally exited from the therapeutic day school. All enrolled days must be confined to the official beginning and end dates of the therapeutic day school's official calendar on file with
the State Board of Education. In no instance may the amended
enrollment be further reduced to account for student absences.
A school district having a population of 500,000 or less
inhabitants must be billed at the per diem rate approved by the
Illinois Purchased Care Review Board based on days enrolled as
prescribed in Section 900.330 of Title 89 of the Illinois
Administrative Code.

(105 ILCS 5/18-8.15)
Sec. 18-8.15. Evidence-based funding for student success
for the 2017-2018 and subsequent school years.
(a) General provisions.
(1) The purpose of this Section is to ensure that, by
June 30, 2027 and beyond, this State has a kindergarten
through grade 12 public education system with the capacity
to ensure the educational development of all persons to the
limits of their capacities in accordance with Section 1 of
Article X of the Constitution of the State of Illinois. To
accomplish that objective, this Section creates a method of
funding public education that is evidence-based; is
sufficient to ensure every student receives a meaningful
opportunity to learn irrespective of race, ethnicity,
sexual orientation, gender, or community-income level; and
is sustainable and predictable. When fully funded under
this Section, every school shall have the resources, based
on what the evidence indicates is needed, to:
(A) provide all students with a high quality education that offers the academic, enrichment, social and emotional support, technical, and career-focused programs that will allow them to become competitive workers, responsible parents, productive citizens of this State, and active members of our national democracy;

(B) ensure all students receive the education they need to graduate from high school with the skills required to pursue post-secondary education and training for a rewarding career;

(C) reduce, with a goal of eliminating, the achievement gap between at-risk and non-at-risk students by raising the performance of at-risk students and not by reducing standards; and

(D) ensure this State satisfies its obligation to assume the primary responsibility to fund public education and simultaneously relieve the disproportionate burden placed on local property taxes to fund schools.

(2) The evidence-based funding formula under this Section shall be applied to all Organizational Units in this State. The evidence-based funding formula outlined in this Act is based on the formula outlined in Senate Bill 1 of the 100th General Assembly, as passed by both legislative chambers. As further defined and described in
this Section, there are 4 major components of the evidence-based funding model:

(A) First, the model calculates a unique adequacy target for each Organizational Unit in this State that considers the costs to implement research-based activities, the unit's student demographics, and regional wage difference.

(B) Second, the model calculates each Organizational Unit's local capacity, or the amount each Organizational Unit is assumed to contribute towards its adequacy target from local resources.

(C) Third, the model calculates how much funding the State currently contributes to the Organizational Unit, and adds that to the unit's local capacity to determine the unit's overall current adequacy of funding.

(D) Finally, the model's distribution method allocates new State funding to those Organizational Units that are least well-funded, considering both local capacity and State funding, in relation to their adequacy target.

(3) An Organizational Unit receiving any funding under this Section may apply those funds to any fund so received for which that Organizational Unit is authorized to make expenditures by law.

(4) As used in this Section, the following terms shall
have the meanings ascribed in this paragraph (4):

"Adequacy Target" is defined in paragraph (1) of subsection (b) of this Section.

"Adjusted EAV" is defined in paragraph (4) of subsection (d) of this Section.

"Adjusted Local Capacity Target" is defined in paragraph (3) of subsection (c) of this Section.

"Adjusted Operating Tax Rate" means a tax rate for all Organizational Units, for which the State Superintendent shall calculate and subtract for the Operating Tax Rate a transportation rate based on total expenses for transportation services under this Code, as reported on the most recent Annual Financial Report in Pupil Transportation Services, function 2550 in both the Education and Transportation funds and functions 4110 and 4120 in the Transportation fund, less any corresponding fiscal year State of Illinois scheduled payments excluding net adjustments for prior years for regular, vocational, or special education transportation reimbursement pursuant to Section 29-5 or subsection (b) of Section 14-13.01 of this Code, divided by the Adjusted EAV. If an Organizational Unit's corresponding fiscal year State of Illinois scheduled payments excluding net adjustments for prior years for regular, vocational, or special education transportation reimbursement pursuant to Section 29-5 or subsection (b) of Section 14-13.01 of this Code exceed the
total transportation expenses, as defined in this paragraph, no transportation rate shall be subtracted from the Operating Tax Rate.

"Allocation Rate" is defined in paragraph (3) of subsection (g) of this Section.

"Alternative School" means a public school that is created and operated by a regional superintendent of schools and approved by the State Board.

"Applicable Tax Rate" is defined in paragraph (1) of subsection (d) of this Section.

"Assessment" means any of those benchmark, progress monitoring, formative, diagnostic, and other assessments, in addition to the State accountability assessment, that assist teachers' needs in understanding the skills and meeting the needs of the students they serve.

"Assistant principal" means a school administrator duly endorsed to be employed as an assistant principal in this State.

"At-risk student" means a student who is at risk of not meeting the Illinois Learning Standards or not graduating from elementary or high school and who demonstrates a need for vocational support or social services beyond that provided by the regular school program. All students included in an Organizational Unit's Low-Income Count, as well as all English learner and disabled students attending the Organizational Unit, shall be considered at-risk
"Average Student Enrollment" or "ASE" for fiscal year 2018 means, for an Organizational Unit, the greater of the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1 in the immediately preceding school year, plus the pre-kindergarten students who receive special education services of 2 or more hours a day as reported to the State Board on December 1 in the immediately preceding school year, or the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1, plus the pre-kindergarten students who receive special education services of 2 or more hours a day as reported to the State Board on December 1, for each of the immediately preceding 3 school years. For fiscal year 2019 and each subsequent fiscal year, "Average Student Enrollment" or "ASE" means, for an Organizational Unit, the greater of the average number of students (grades K through 12) reported to the State Board as enrolled in the Organizational Unit on October 1 and March 1 in the immediately preceding school year, plus the pre-kindergarten students who receive special education services as reported to the State Board on October 1 and March 1 in the immediately preceding school year, or the average number of students (grades K through 12) reported to the State Board as enrolled in the
Organizational Unit on October 1 and March 1, plus the pre-kindergarten students who receive special education services as reported to the State Board on October 1 and March 1, for each of the immediately preceding 3 school years. For the purposes of this definition, "enrolled in the Organizational Unit" means the number of students reported to the State Board who are enrolled in schools within the Organizational Unit that the student attends or would attend if not placed or transferred to another school or program to receive needed services. For the purposes of calculating "ASE", all students, grades K through 12, excluding those attending kindergarten for a half day and students attending an alternative education program operated by a regional office of education or intermediate service center, shall be counted as 1.0. All students attending kindergarten for a half day shall be counted as 0.5, unless in 2017 by June 15 or by March 1 in subsequent years, the school district reports to the State Board of Education the intent to implement full-day kindergarten district-wide for all students, then all students attending kindergarten shall be counted as 1.0. Special education pre-kindergarten students shall be counted as 0.5 each. If the State Board does not collect or has not collected both an October 1 and March 1 enrollment count by grade or a December 1 collection of special education pre-kindergarten students as of the effective date of this
amendatory Act of the 100th General Assembly, it shall establish such collection for all future years. For any year where a count by grade level was collected only once, that count shall be used as the single count available for computing a 3-year average ASE. Funding for programs operated by a regional office of education or an intermediate service center must be calculated using the evidence-based funding formula under this Section for the 2019-2020 school year and each subsequent school year until separate adequacy formulas are developed and adopted for each type of program. ASE for a program operated by a regional office of education or an intermediate service center must be determined by the March 1 enrollment for the program. For the 2019-2020 school year, the ASE used in the calculation must be the first-year ASE and, in that year only, the assignment of students served by a regional office of education or intermediate service center shall not result in a reduction of the March enrollment for any school district. For the 2020-2021 school year, the ASE must be the greater of the current-year ASE or the 2-year average ASE. Beginning with the 2021-2022 school year, the ASE must be the greater of the current-year ASE or the 3-year average ASE. School districts shall submit the data for the ASE calculation to the State Board within 45 days of the dates required in this Section for submission of enrollment data in order for it to be included in the ASE
calculation. For fiscal year 2018 only, the ASE calculation shall include only enrollment taken on October 1.

"Base Funding Guarantee" is defined in paragraph (10) of subsection (g) of this Section.

"Base Funding Minimum" is defined in subsection (e) of this Section.

"Base Tax Year" means the property tax levy year used to calculate the Budget Year allocation of primary State aid.

"Base Tax Year's Extension" means the product of the equalized assessed valuation utilized by the county clerk in the Base Tax Year multiplied by the limiting rate as calculated by the county clerk and defined in PTELL.

"Bilingual Education Allocation" means the amount of an Organizational Unit's final Adequacy Target attributable to bilingual education divided by the Organizational Unit's final Adequacy Target, the product of which shall be multiplied by the amount of new funding received pursuant to this Section. An Organizational Unit's final Adequacy Target attributable to bilingual education shall include all additional investments in English learner students' adequacy elements.

"Budget Year" means the school year for which primary State aid is calculated and awarded under this Section.

"Central office" means individual administrators and support service personnel charged with managing the
instructional programs, business and operations, and security of the Organizational Unit.

"Comparable Wage Index" or "CWI" means a regional cost differentiation metric that measures systemic, regional variations in the salaries of college graduates who are not educators. The CWI utilized for this Section shall, for the first 3 years of Evidence-Based Funding implementation, be the CWI initially developed by the National Center for Education Statistics, as most recently updated by Texas A & M University. In the fourth and subsequent years of Evidence-Based Funding implementation, the State Superintendent shall re-determine the CWI using a similar methodology to that identified in the Texas A & M University study, with adjustments made no less frequently than once every 5 years.

"Computer technology and equipment" means computers, servers, notebooks, network equipment, copiers, printers, instructional software, security software, curriculum management courseware, and other similar materials and equipment.

"Computer technology and equipment investment allocation" means the final Adequacy Target amount of an Organizational Unit assigned to Tier 1 or Tier 2 in the prior school year attributable to the additional $285.50 per student computer technology and equipment investment grant divided by the Organizational Unit's final Adequacy
Target, the result of which shall be multiplied by the amount of new funding received pursuant to this Section. An Organizational Unit assigned to a Tier 1 or Tier 2 final Adequacy Target attributable to the received computer technology and equipment investment grant shall include all additional investments in computer technology and equipment adequacy elements.

"Core subject" means mathematics; science; reading, English, writing, and language arts; history and social studies; world languages; and subjects taught as Advanced Placement in high schools.

"Core teacher" means a regular classroom teacher in elementary schools and teachers of a core subject in middle and high schools.

"Core Intervention teacher (tutor)" means a licensed teacher providing one-on-one or small group tutoring to students struggling to meet proficiency in core subjects.

"CPPRT" means corporate personal property replacement tax funds paid to an Organizational Unit during the calendar year one year before the calendar year in which a school year begins, pursuant to "An Act in relation to the abolition of ad valorem personal property tax and the replacement of revenues lost thereby, and amending and repealing certain Acts and parts of Acts in connection therewith", certified August 14, 1979, as amended (Public Act 81-1st S.S.-1).
"EAV" means equalized assessed valuation as defined in paragraph (2) of subsection (d) of this Section and calculated in accordance with paragraph (3) of subsection (d) of this Section.

"ECI" means the Bureau of Labor Statistics' national employment cost index for civilian workers in educational services in elementary and secondary schools on a cumulative basis for the 12-month calendar year preceding the fiscal year of the Evidence-Based Funding calculation.

"EIS Data" means the employment information system data maintained by the State Board on educators within Organizational Units.

"Employee benefits" means health, dental, and vision insurance offered to employees of an Organizational Unit, the costs associated with statutorily required payment of the normal cost of the Organizational Unit's teacher pensions, Social Security employer contributions, and Illinois Municipal Retirement Fund employer contributions.

"English learner" or "EL" means a child included in the definition of "English learners" under Section 14C-2 of this Code participating in a program of transitional bilingual education or a transitional program of instruction meeting the requirements and program application procedures of Article 14C of this Code. For the purposes of collecting the number of EL students enrolled, the same collection and calculation methodology as defined
above for "ASE" shall apply to English learners, with the exception that EL student enrollment shall include students in grades pre-kindergarten through 12.

"Essential Elements" means those elements, resources, and educational programs that have been identified through academic research as necessary to improve student success, improve academic performance, close achievement gaps, and provide for other per student costs related to the delivery and leadership of the Organizational Unit, as well as the maintenance and operations of the unit, and which are specified in paragraph (2) of subsection (b) of this Section.

"Evidence-Based Funding" means State funding provided to an Organizational Unit pursuant to this Section.

"Extended day" means academic and enrichment programs provided to students outside the regular school day before and after school or during non-instructional times during the school day.

"Extension Limitation Ratio" means a numerical ratio in which the numerator is the Base Tax Year's Extension and the denominator is the Preceding Tax Year's Extension.

"Final Percent of Adequacy" is defined in paragraph (4) of subsection (f) of this Section.

"Final Resources" is defined in paragraph (3) of subsection (f) of this Section.

"Full-time equivalent" or "FTE" means the full-time
equivalency compensation for staffing the relevant position at an Organizational Unit.

"Funding Gap" is defined in paragraph (1) of subsection (g).

"Guidance counselor" means a licensed guidance counselor who provides guidance and counseling support for students within an Organizational Unit.

"Hybrid District" means a partial elementary unit district created pursuant to Article 11E of this Code.

"Instructional assistant" means a core or special education, non-licensed employee who assists a teacher in the classroom and provides academic support to students.

"Instructional facilitator" means a qualified teacher or licensed teacher leader who facilitates and coaches continuous improvement in classroom instruction; provides instructional support to teachers in the elements of research-based instruction or demonstrates the alignment of instruction with curriculum standards and assessment tools; develops or coordinates instructional programs or strategies; develops and implements training; chooses standards-based instructional materials; provides teachers with an understanding of current research; serves as a mentor, site coach, curriculum specialist, or lead teacher; or otherwise works with fellow teachers, in collaboration, to use data to improve instructional practice or develop model lessons.
"Instructional materials" means relevant instructional materials for student instruction, including, but not limited to, textbooks, consumable workbooks, laboratory equipment, library books, and other similar materials.

"Laboratory School" means a public school that is created and operated by a public university and approved by the State Board.

"Librarian" means a teacher with an endorsement as a library information specialist or another individual whose primary responsibility is overseeing library resources within an Organizational Unit.

"Limiting rate for Hybrid Districts" means the combined elementary school and high school limited rates.

"Local Capacity" is defined in paragraph (1) of subsection (c) of this Section.

"Local Capacity Percentage" is defined in subparagraph (A) of paragraph (2) of subsection (c) of this Section.

"Local Capacity Ratio" is defined in subparagraph (B) of paragraph (2) of subsection (c) of this Section.

"Local Capacity Target" is defined in paragraph (2) of subsection (c) of this Section.

"Low-Income Count" means, for an Organizational Unit in a fiscal year, the higher of the average number of students for the prior school year or the immediately preceding 3 school years who, as of July 1 of the immediately preceding fiscal year (as determined by the
Department of Human Services), are eligible for at least one of the following low income programs: Medicaid, the Children's Health Insurance Program, TANF, or the Supplemental Nutrition Assistance Program, excluding pupils who are eligible for services provided by the Department of Children and Family Services. Until such time that grade level low-income populations become available, grade level low-income populations shall be determined by applying the low-income percentage to total student enrollments by grade level. The low-income percentage is determined by dividing the Low-Income Count by the Average Student Enrollment. The low-income percentage for programs operated by a regional office of education or an intermediate service center must be set to the weighted average of the low-income percentages of all of the school districts in the service region. The weighted low-income percentage is the result of multiplying the low-income percentage of each school district served by the regional office of education or intermediate service center by each school district's Average Student Enrollment, summarizing those products and dividing the total by the total Average Student Enrollment for the service region.

"Maintenance and operations" means custodial services, facility and ground maintenance, facility operations, facility security, routine facility repairs, and other similar services and functions.
"Minimum Funding Level" is defined in paragraph (9) of subsection (g) of this Section.

"New Property Tax Relief Pool Funds" means, for any given fiscal year, all State funds appropriated under Section 2-3.170 of the School Code.

"New State Funds" means, for a given school year, all State funds appropriated for Evidence-Based Funding in excess of the amount needed to fund the Base Funding Minimum for all Organizational Units in that school year.

"Net State Contribution Target" means, for a given school year, the amount of State funds that would be necessary to fully meet the Adequacy Target of an Operational Unit minus the Preliminary Resources available to each unit.

"Nurse" means an individual licensed as a certified school nurse, in accordance with the rules established for nursing services by the State Board, who is an employee of and is available to provide health care-related services for students of an Organizational Unit.

"Operating Tax Rate" means the rate utilized in the previous year to extend property taxes for all purposes, except, Bond and Interest, Summer School, Rent, Capital Improvement, and Vocational Education Building purposes. For Hybrid Districts, the Operating Tax Rate shall be the combined elementary and high school rates utilized in the previous year to extend property taxes for all purposes,
except, Bond and Interest, Summer School, Rent, Capital Improvement, and Vocational Education Building purposes.

"Organizational Unit" means a Laboratory School or any public school district that is recognized as such by the State Board and that contains elementary schools typically serving kindergarten through 5th grades, middle schools typically serving 6th through 8th grades, high schools typically serving 9th through 12th grades, a program established under Section 2-3.66 or 2-3.41, or a program operated by a regional office of education or an intermediate service center under Article 13A or 13B. The General Assembly acknowledges that the actual grade levels served by a particular Organizational Unit may vary slightly from what is typical.

"Organizational Unit CWI" is determined by calculating the CWI in the region and original county in which an Organizational Unit's primary administrative office is located as set forth in this paragraph, provided that if the Organizational Unit CWI as calculated in accordance with this paragraph is less than 0.9, the Organizational Unit CWI shall be increased to 0.9. Each county's current CWI value shall be adjusted based on the CWI value of that county's neighboring Illinois counties, to create a "weighted adjusted index value". This shall be calculated by summing the CWI values of all of a county's adjacent Illinois counties and dividing by the number of adjacent
Illinois counties, then taking the weighted value of the
original county's CWI value and the adjacent Illinois
county average. To calculate this weighted value, if the
number of adjacent Illinois counties is greater than 2, the
original county's CWI value will be weighted at 0.25 and
the adjacent Illinois county average will be weighted at
0.75. If the number of adjacent Illinois counties is 2, the
original county's CWI value will be weighted at 0.33 and
the adjacent Illinois county average will be weighted at
0.66. The greater of the county's current CWI value and its
weighted adjusted index value shall be used as the
Organizational Unit CWI.

"Preceding Tax Year" means the property tax levy year
immediately preceding the Base Tax Year.

"Preceding Tax Year's Extension" means the product of
the equalized assessed valuation utilized by the county
clerk in the Preceding Tax Year multiplied by the Operating
Tax Rate.

"Preliminary Percent of Adequacy" is defined in
paragraph (2) of subsection (f) of this Section.

"Preliminary Resources" is defined in paragraph (2) of
subsection (f) of this Section.

"Principal" means a school administrator duly endorsed
to be employed as a principal in this State.

"Professional development" means training programs for
licensed staff in schools, including, but not limited to,
programs that assist in implementing new curriculum programs, provide data focused or academic assessment data training to help staff identify a student's weaknesses and strengths, target interventions, improve instruction, encompass instructional strategies for English learner, gifted, or at-risk students, address inclusivity, cultural sensitivity, or implicit bias, or otherwise provide professional support for licensed staff.

"Prototypical" means 450 special education pre-kindergarten and kindergarten through grade 5 students for an elementary school, 450 grade 6 through 8 students for a middle school, and 600 grade 9 through 12 students for a high school.

"PTELL" means the Property Tax Extension Limitation Law.

"PTELL EAV" is defined in paragraph (4) of subsection (d) of this Section.

"Pupil support staff" means a nurse, psychologist, social worker, family liaison personnel, or other staff member who provides support to at-risk or struggling students.

"Real Receipts" is defined in paragraph (1) of subsection (d) of this Section.

"Regionalization Factor" means, for a particular Organizational Unit, the figure derived by dividing the Organizational Unit CWI by the Statewide Weighted CWI.
"School site staff" means the primary school secretary and any additional clerical personnel assigned to a school.

"Special education" means special educational facilities and services, as defined in Section 14-1.08 of this Code.

"Special Education Allocation" means the amount of an Organizational Unit's final Adequacy Target attributable to special education divided by the Organizational Unit's final Adequacy Target, the product of which shall be multiplied by the amount of new funding received pursuant to this Section. An Organizational Unit's final Adequacy Target attributable to special education shall include all special education investment adequacy elements.

"Specialist teacher" means a teacher who provides instruction in subject areas not included in core subjects, including, but not limited to, art, music, physical education, health, driver education, career-technical education, and such other subject areas as may be mandated by State law or provided by an Organizational Unit.

"Specially Funded Unit" means an Alternative School, safe school, Department of Juvenile Justice school, special education cooperative or entity recognized by the State Board as a special education cooperative, State-approved charter school, or alternative learning opportunities program that received direct funding from the State Board during the 2016-2017 school year through
any of the funding sources included within the calculation of the Base Funding Minimum or Glenwood Academy.

"Supplemental Grant Funding" means supplemental general State aid funding received by an Organization Unit during the 2016-2017 school year pursuant to subsection (H) of Section 18-8.05 of this Code (now repealed).

"State Adequacy Level" is the sum of the Adequacy Targets of all Organizational Units.

"State Board" means the State Board of Education.

"State Superintendent" means the State Superintendent of Education.

"Statewide Weighted CWI" means a figure determined by multiplying each Organizational Unit CWI times the ASE for that Organizational Unit creating a weighted value, summing all Organizational Unit's weighted values, and dividing by the total ASE of all Organizational Units, thereby creating an average weighted index.

"Student activities" means non-credit producing after-school programs, including, but not limited to, clubs, bands, sports, and other activities authorized by the school board of the Organizational Unit.

"Substitute teacher" means an individual teacher or teaching assistant who is employed by an Organizational Unit and is temporarily serving the Organizational Unit on a per diem or per period-assignment basis replacing another staff member.
"Summer school" means academic and enrichment programs provided to students during the summer months outside of the regular school year.

"Supervisory aide" means a non-licensed staff member who helps in supervising students of an Organizational Unit, but does so outside of the classroom, in situations such as, but not limited to, monitoring hallways and playgrounds, supervising lunchrooms, or supervising students when being transported in buses serving the Organizational Unit.

"Target Ratio" is defined in paragraph (4) of subsection (g).

"Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined in paragraph (3) of subsection (g).

"Tier 1 Aggregate Funding", "Tier 2 Aggregate Funding", "Tier 3 Aggregate Funding", and "Tier 4 Aggregate Funding" are defined in paragraph (1) of subsection (g).

(b) Adequacy Target calculation.

(1) Each Organizational Unit's Adequacy Target is the sum of the Organizational Unit's cost of providing Essential Elements, as calculated in accordance with this subsection (b), with the salary amounts in the Essential Elements multiplied by a Regionalization Factor calculated pursuant to paragraph (3) of this subsection (b).

(2) The Essential Elements are attributable on a pro rata basis related to defined subgroups of the ASE of each
Organizational Unit as specified in this paragraph (2), with investments and FTE positions pro rata funded based on ASE counts in excess or less than the thresholds set forth in this paragraph (2). The method for calculating attributable pro rata costs and the defined subgroups thereto are as follows:

(A) Core class size investments. Each Organizational Unit shall receive the funding required to support that number of FTE core teacher positions as is needed to keep the respective class sizes of the Organizational Unit to the following maximum numbers:

(i) For grades kindergarten through 3, the Organizational Unit shall receive funding required to support one FTE core teacher position for every 15 Low-Income Count students in those grades and one FTE core teacher position for every 20 non-Low-Income Count students in those grades.

(ii) For grades 4 through 12, the Organizational Unit shall receive funding required to support one FTE core teacher position for every 20 Low-Income Count students in those grades and one FTE core teacher position for every 25 non-Low-Income Count students in those grades.

The number of non-Low-Income Count students in a grade shall be determined by subtracting the Low-Income students in that grade from the ASE of the
Organizational Unit for that grade.

(B) Specialist teacher investments. Each Organizational Unit shall receive the funding needed to cover that number of FTE specialist teacher positions that correspond to the following percentages:

(i) if the Organizational Unit operates an elementary or middle school, then 20.00% of the number of the Organizational Unit's core teachers, as determined under subparagraph (A) of this paragraph (2); and

(ii) if such Organizational Unit operates a high school, then 33.33% of the number of the Organizational Unit's core teachers.

(C) Instructional facilitator investments. Each Organizational Unit shall receive the funding needed to cover one FTE instructional facilitator position for every 200 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students of the Organizational Unit.

(D) Core intervention teacher (tutor) investments. Each Organizational Unit shall receive the funding needed to cover one FTE teacher position for each prototypical elementary, middle, and high school.

(E) Substitute teacher investments. Each Organizational Unit shall receive the funding needed
to cover substitute teacher costs that is equal to 5.70% of the minimum pupil attendance days required under Section 10-19 of this Code for all full-time equivalent core, specialist, and intervention teachers, school nurses, special education teachers and instructional assistants, instructional facilitators, and summer school and extended-day teacher positions, as determined under this paragraph (2), at a salary rate of 33.33% of the average salary for grade K through 12 teachers and 33.33% of the average salary of each instructional assistant position.

(F) Core guidance counselor investments. Each Organizational Unit shall receive the funding needed to cover one FTE guidance counselor for each 450 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 5 students, plus one FTE guidance counselor for each 250 grades 6 through 8 ASE middle school students, plus one FTE guidance counselor for each 250 grades 9 through 12 ASE high school students.

(G) Nurse investments. Each Organizational Unit shall receive the funding needed to cover one FTE nurse for each 750 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students across all grade levels it serves.
(H) Supervisory aide investments. Each Organizational Unit shall receive the funding needed to cover one FTE for each 225 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 5 students, plus one FTE for each 225 ASE middle school students, plus one FTE for each 200 ASE high school students.

(I) Librarian investments. Each Organizational Unit shall receive the funding needed to cover one FTE librarian for each prototypical elementary school, middle school, and high school and one FTE aide or media technician for every 300 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students.

(J) Principal investments. Each Organizational Unit shall receive the funding needed to cover one FTE principal position for each prototypical elementary school, plus one FTE principal position for each prototypical middle school, plus one FTE principal position for each prototypical high school.

(K) Assistant principal investments. Each Organizational Unit shall receive the funding needed to cover one FTE assistant principal position for each prototypical elementary school, plus one FTE assistant principal position for each prototypical middle school, plus one FTE assistant principal position for
each prototypical high school.

(L) School site staff investments. Each Organizational Unit shall receive the funding needed for one FTE position for each 225 ASE of pre-kindergarten children with disabilities and all kindergarten through grade 5 students, plus one FTE position for each 225 ASE middle school students, plus one FTE position for each 200 ASE high school students.

(M) Gifted investments. Each Organizational Unit shall receive $40 per kindergarten through grade 12 ASE.

(N) Professional development investments. Each Organizational Unit shall receive $125 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students for trainers and other professional development-related expenses for supplies and materials.

(O) Instructional material investments. Each Organizational Unit shall receive $190 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students to cover instructional material costs.

(P) Assessment investments. Each Organizational Unit shall receive $25 per student of the combined ASE of pre-kindergarten children with disabilities and all
kindergarten through grade 12 students student to
cover assessment costs.

(Q) Computer technology and equipment investments.
Each Organizational Unit shall receive $285.50 per
student of the combined ASE of pre-kindergarten
children with disabilities and all kindergarten
through grade 12 students to cover computer technology
and equipment costs. For the 2018-2019 school year and
subsequent school years, Organizational Units assigned
to Tier 1 and Tier 2 in the prior school year shall
receive an additional $285.50 per student of the
combined ASE of pre-kindergarten children with
disabilities and all kindergarten through grade 12
students to cover computer technology and equipment
costs in the Organization Unit's Adequacy Target. The
State Board may establish additional requirements for
Organizational Unit expenditures of funds received
pursuant to this subparagraph (Q), including a
requirement that funds received pursuant to this
subparagraph (Q) may be used only for serving the
technology needs of the district. It is the intent of
this amendatory Act of the 100th General Assembly that
all Tier 1 and Tier 2 districts receive the addition to
their Adequacy Target in the following year, subject to
compliance with the requirements of the State Board.

(R) Student activities investments. Each
Organizational Unit shall receive the following funding amounts to cover student activities: $100 per kindergarten through grade 5 ASE student in elementary school, plus $200 per ASE student in middle school, plus $675 per ASE student in high school.

(S) Maintenance and operations investments. Each Organizational Unit shall receive $1,038 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 for day-to-day maintenance and operations expenditures, including salary, supplies, and materials, as well as purchased services, but excluding employee benefits. The proportion of salary for the application of a Regionalization Factor and the calculation of benefits is equal to $352.92.

(T) Central office investments. Each Organizational Unit shall receive $742 per student of the combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students to cover central office operations, including administrators and classified personnel charged with managing the instructional programs, business and operations of the school district, and security personnel. The proportion of salary for the application of a Regionalization Factor and the calculation of benefits is equal to $368.48.
(U) Employee benefit investments. Each Organizational Unit shall receive 30% of the total of all salary-calculated elements of the Adequacy Target, excluding substitute teachers and student activities investments, to cover benefit costs. For central office and maintenance and operations investments, the benefit calculation shall be based upon the salary proportion of each investment. If at any time the responsibility for funding the employer normal cost of teacher pensions is assigned to school districts, then that amount certified by the Teachers' Retirement System of the State of Illinois to be paid by the Organizational Unit for the preceding school year shall be added to the benefit investment. For any fiscal year in which a school district organized under Article 34 of this Code is responsible for paying the employer normal cost of teacher pensions, then that amount of its employer normal cost plus the amount for retiree health insurance as certified by the Public School Teachers' Pension and Retirement Fund of Chicago to be paid by the school district for the preceding school year that is statutorily required to cover employer normal costs and the amount for retiree health insurance shall be added to the 30% specified in this subparagraph (U). The Teachers' Retirement System of the State of Illinois and the Public School...
Teachers’ Pension and Retirement Fund of Chicago shall submit such information as the State Superintendent may require for the calculations set forth in this subparagraph (U).

(V) Additional investments in low-income students. In addition to and not in lieu of all other funding under this paragraph (2), each Organizational Unit shall receive funding based on the average teacher salary for grades K through 12 to cover the costs of:

(i) one FTE intervention teacher (tutor) position for every 125 Low-Income Count students;

(ii) one FTE pupil support staff position for every 125 Low-Income Count students;

(iii) one FTE extended day teacher position for every 120 Low-Income Count students; and

(iv) one FTE summer school teacher position for every 120 Low-Income Count students.

(W) Additional investments in English learner students. In addition to and not in lieu of all other funding under this paragraph (2), each Organizational Unit shall receive funding based on the average teacher salary for grades K through 12 to cover the costs of:

(i) one FTE intervention teacher (tutor) position for every 125 English learner students;

(ii) one FTE pupil support staff position for every 125 English learner students;
(iii) one FTE extended day teacher position for every 120 English learner students;
(iv) one FTE summer school teacher position for every 120 English learner students; and
(v) one FTE core teacher position for every 100 English learner students.

(X) Special education investments. Each Organizational Unit shall receive funding based on the average teacher salary for grades K through 12 to cover special education as follows:

(i) one FTE teacher position for every 141 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students;
(ii) one FTE instructional assistant for every 141 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students; and
(iii) one FTE psychologist position for every 1,000 combined ASE of pre-kindergarten children with disabilities and all kindergarten through grade 12 students.

(3) For calculating the salaries included within the Essential Elements, the State Superintendent shall annually calculate average salaries to the nearest dollar using the employment information system data maintained by
the State Board, limited to public schools only and excluding special education and vocational cooperatives, schools operated by the Department of Juvenile Justice, and charter schools, for the following positions:

(A) Teacher for grades K through 8.
(B) Teacher for grades 9 through 12.
(C) Teacher for grades K through 12.
(D) Guidance counselor for grades K through 8.
(E) Guidance counselor for grades 9 through 12.
(F) Guidance counselor for grades K through 12.
(G) Social worker.
(H) Psychologist.
(I) Librarian.
(J) Nurse.
(K) Principal.
(L) Assistant principal.

For the purposes of this paragraph (3), "teacher" includes core teachers, specialist and elective teachers, instructional facilitators, tutors, special education teachers, pupil support staff teachers, English learner teachers, extended-day teachers, and summer school teachers. Where specific grade data is not required for the Essential Elements, the average salary for corresponding positions shall apply. For substitute teachers, the average teacher salary for grades K through 12 shall apply.

For calculating the salaries included within the
Essential Elements for positions not included within EIS Data, the following salaries shall be used in the first year of implementation of Evidence-Based Funding:

(i) school site staff, $30,000; and

(ii) non-instructional assistant, instructional assistant, library aide, library media tech, or supervisory aide: $25,000.

In the second and subsequent years of implementation of Evidence-Based Funding, the amounts in items (i) and (ii) of this paragraph (3) shall annually increase by the ECI.

The salary amounts for the Essential Elements determined pursuant to subparagraphs (A) through (L), (S) and (T), and (V) through (X) of paragraph (2) of subsection (b) of this Section shall be multiplied by a Regionalization Factor.

(c) Local capacity calculation.

(1) Each Organizational Unit's Local Capacity represents an amount of funding it is assumed to contribute toward its Adequacy Target for purposes of the Evidence-Based Funding formula calculation. "Local Capacity" means either (i) the Organizational Unit's Local Capacity Target as calculated in accordance with paragraph (2) of this subsection (c) if its Real Receipts are equal to or less than its Local Capacity Target or (ii) the Organizational Unit's Adjusted Local Capacity, as calculated in accordance with paragraph (3) of this
subsection (c) if Real Receipts are more than its Local Capacity Target.

(2) "Local Capacity Target" means, for an Organizational Unit, that dollar amount that is obtained by multiplying its Adequacy Target by its Local Capacity Ratio.

(A) An Organizational Unit's Local Capacity Percentage is the conversion of the Organizational Unit's Local Capacity Ratio, as such ratio is determined in accordance with subparagraph (B) of this paragraph (2), into a cumulative distribution resulting in a percentile ranking to determine each Organizational Unit's relative position to all other Organizational Units in this State. The calculation of Local Capacity Percentage is described in subparagraph (C) of this paragraph (2).

(B) An Organizational Unit's Local Capacity Ratio in a given year is the percentage obtained by dividing its Adjusted EAV or PTELL EAV, whichever is less, by its Adequacy Target, with the resulting ratio further adjusted as follows:

(i) for Organizational Units serving grades kindergarten through 12 and Hybrid Districts, no further adjustments shall be made;

(ii) for Organizational Units serving grades kindergarten through 8, the ratio shall be
multiplied by 9/13;

(iii) for Organizational Units serving grades 9 through 12, the Local Capacity Ratio shall be multiplied by 4/13; and

(iv) for an Organizational Unit with a different grade configuration than those specified in items (i) through (iii) of this subparagraph (B), the State Superintendent shall determine a comparable adjustment based on the grades served.

(C) The Local Capacity Percentage is equal to the percentile ranking of the district. Local Capacity Percentage converts each Organizational Unit's Local Capacity Ratio to a cumulative distribution resulting in a percentile ranking to determine each Organizational Unit's relative position to all other Organizational Units in this State. The Local Capacity Percentage cumulative distribution resulting in a percentile ranking for each Organizational Unit shall be calculated using the standard normal distribution of the score in relation to the weighted mean and weighted standard deviation and Local Capacity Ratios of all Organizational Units. If the value assigned to any Organizational Unit is in excess of 90%, the value shall be adjusted to 90%. For Laboratory Schools, the Local Capacity Percentage shall be set at 10% in recognition of the absence of EAV and resources from
the public university that are allocated to the Laboratory School. For programs operated by a regional office of education or an intermediate service center, the Local Capacity Percentage must be set at 10% in recognition of the absence of EAV and resources from school districts that are allocated to the regional office of education or intermediate service center.

The weighted mean for the Local Capacity Percentage shall be determined by multiplying each Organizational Unit's Local Capacity Ratio times the ASE for the unit creating a weighted value, summing the weighted values of all Organizational Units, and dividing by the total ASE of all Organizational Units. The weighted standard deviation shall be determined by taking the square root of the weighted variance of all Organizational Units' Local Capacity Ratio, where the variance is calculated by squaring the difference between each unit's Local Capacity Ratio and the weighted mean, then multiplying the variance for each unit times the ASE for the unit to create a weighted variance for each unit, then summing all units' weighted variance and dividing by the total ASE of all units.

(D) For any Organizational Unit, the Organizational Unit's Adjusted Local Capacity Target shall be reduced by either (i) the school board's remaining contribution pursuant to paragraph (ii) of
subsection (b-4) of Section 16-158 of the Illinois Pension Code in a given year, or (ii) the board of education's remaining contribution pursuant to paragraph (iv) of subsection (b) of Section 17-129 of the Illinois Pension Code absent the employer normal cost portion of the required contribution and amount allowed pursuant to subdivision (3) of Section 17-142.1 of the Illinois Pension Code in a given year.

In the preceding sentence, item (i) shall be certified to the State Board of Education by the Teachers' Retirement System of the State of Illinois and item (ii) shall be certified to the State Board of Education by the Public School Teachers' Pension and Retirement Fund of the City of Chicago.

(3) If an Organizational Unit's Real Receipts are more than its Local Capacity Target, then its Local Capacity shall equal an Adjusted Local Capacity Target as calculated in accordance with this paragraph (3). The Adjusted Local Capacity Target is calculated as the sum of the Organizational Unit's Local Capacity Target and its Real Receipts Adjustment. The Real Receipts Adjustment equals the Organizational Unit's Real Receipts less its Local Capacity Target, with the resulting figure multiplied by the Local Capacity Percentage.

As used in this paragraph (3), "Real Percent of Adequacy" means the sum of an Organizational Unit's Real
Receipts, CPPRT, and Base Funding Minimum, with the resulting figure divided by the Organizational Unit's Adequacy Target.

(d) Calculation of Real Receipts, EAV, and Adjusted EAV for purposes of the Local Capacity calculation.

(1) An Organizational Unit's Real Receipts are the product of its Applicable Tax Rate and its Adjusted EAV. An Organizational Unit's Applicable Tax Rate is its Adjusted Operating Tax Rate for property within the Organizational Unit.

(2) The State Superintendent shall calculate the Equalized Assessed Valuation, or EAV, of all taxable property of each Organizational Unit as of September 30 of the previous year in accordance with paragraph (3) of this subsection (d). The State Superintendent shall then determine the Adjusted EAV of each Organizational Unit in accordance with paragraph (4) of this subsection (d), which Adjusted EAV figure shall be used for the purposes of calculating Local Capacity.

(3) To calculate Real Receipts and EAV, the Department of Revenue shall supply to the State Superintendent the value as equalized or assessed by the Department of Revenue of all taxable property of every Organizational Unit, together with (i) the applicable tax rate used in extending taxes for the funds of the Organizational Unit as of September 30 of the previous year and (ii) the limiting
rate for all Organizational Units subject to property tax
extension limitations as imposed under PTELL.

    (A) The Department of Revenue shall add to the
equalized assessed value of all taxable property of
each Organizational Unit situated entirely or
partially within a county that is or was subject to the
provisions of Section 15-176 or 15-177 of the Property
Tax Code (i) an amount equal to the total amount by
which the homestead exemption allowed under Section
15-176 or 15-177 of the Property Tax Code for real
property situated in that Organizational Unit exceeds
the total amount that would have been allowed in that
Organizational Unit if the maximum reduction under
Section 15-176 was (I) $4,500 in Cook County or $3,500
in all other counties in tax year 2003 or (II) $5,000
in all counties in tax year 2004 and thereafter and
(ii) an amount equal to the aggregate amount for the
taxable year of all additional exemptions under
Section 15-175 of the Property Tax Code for owners with
a household income of $30,000 or less. The county clerk
of any county that is or was subject to the provisions
of Section 15-176 or 15-177 of the Property Tax Code
shall annually calculate and certify to the Department
of Revenue for each Organizational Unit all homestead
exemption amounts under Section 15-176 or 15-177 of the
Property Tax Code and all amounts of additional
exemptions under Section 15-175 of the Property Tax Code for owners with a household income of $30,000 or less. It is the intent of this subparagraph (A) that if the general homestead exemption for a parcel of property is determined under Section 15-176 or 15-177 of the Property Tax Code rather than Section 15-175, then the calculation of EAV shall not be affected by the difference, if any, between the amount of the general homestead exemption allowed for that parcel of property under Section 15-176 or 15-177 of the Property Tax Code and the amount that would have been allowed had the general homestead exemption for that parcel of property been determined under Section 15-175 of the Property Tax Code. It is further the intent of this subparagraph (A) that if additional exemptions are allowed under Section 15-175 of the Property Tax Code for owners with a household income of less than $30,000, then the calculation of EAV shall not be affected by the difference, if any, because of those additional exemptions.

(B) With respect to any part of an Organizational Unit within a redevelopment project area in respect to which a municipality has adopted tax increment allocation financing pursuant to the Tax Increment Allocation Redevelopment Act, Division 74.4 of Article 11 of the Illinois Municipal Code, or the Industrial
Jobs Recovery Law, Division 74.6 of Article 11 of the Illinois Municipal Code, no part of the current EAV of real property located in any such project area which is attributable to an increase above the total initial EAV of such property shall be used as part of the EAV of the Organizational Unit, until such time as all redevelopment project costs have been paid, as provided in Section 11-74.4-8 of the Tax Increment Allocation Redevelopment Act or in Section 11-74.6-35 of the Industrial Jobs Recovery Law. For the purpose of the EAV of the Organizational Unit, the total initial EAV or the current EAV, whichever is lower, shall be used until such time as all redevelopment project costs have been paid.

(B-5) The real property equalized assessed valuation for a school district shall be adjusted by subtracting from the real property value, as equalized or assessed by the Department of Revenue, for the district an amount computed by dividing the amount of any abatement of taxes under Section 18-170 of the Property Tax Code by 3.00% for a district maintaining grades kindergarten through 12, by 2.30% for a district maintaining grades kindergarten through 8, or by 1.05% for a district maintaining grades 9 through 12 and adjusted by an amount computed by dividing the amount of any abatement of taxes under subsection (a) of
Section 18-165 of the Property Tax Code by the same percentage rates for district type as specified in this subparagraph (B-5).

(C) For Organizational Units that are Hybrid Districts, the State Superintendent shall use the lesser of the adjusted equalized assessed valuation for property within the partial elementary unit district for elementary purposes, as defined in Article 11E of this Code, or the adjusted equalized assessed valuation for property within the partial elementary unit district for high school purposes, as defined in Article 11E of this Code.

(4) An Organizational Unit's Adjusted EAV shall be the average of its EAV over the immediately preceding 3 years or its EAV in the immediately preceding year if the EAV in the immediately preceding year has declined by 10% or more compared to the 3-year average. In the event of Organizational Unit reorganization, consolidation, or annexation, the Organizational Unit's Adjusted EAV for the first 3 years after such change shall be as follows: the most current EAV shall be used in the first year, the average of a 2-year EAV or its EAV in the immediately preceding year if the EAV declines by 10% or more compared to the 2-year average for the second year, and a 3-year average EAV or its EAV in the immediately preceding year if the adjusted EAV declines by 10% or more compared to the
3-year average for the third year. For any school district whose EAV in the immediately preceding year is used in calculations, in the following year, the Adjusted EAV shall be the average of its EAV over the immediately preceding 2 years or the immediately preceding year if that year represents a decline of 10% or more compared to the 2-year average.

"PTELL EAV" means a figure calculated by the State Board for Organizational Units subject to PTELL as described in this paragraph (4) for the purposes of calculating an Organizational Unit's Local Capacity Ratio. Except as otherwise provided in this paragraph (4), the PTELL EAV of an Organizational Unit shall be equal to the product of the equalized assessed valuation last used in the calculation of general State aid under Section 18-8.05 of this Code (now repealed) or Evidence-Based Funding under this Section and the Organizational Unit's Extension Limitation Ratio. If an Organizational Unit has approved or does approve an increase in its limiting rate, pursuant to Section 18-190 of the Property Tax Code, affecting the Base Tax Year, the PTELL EAV shall be equal to the product of the equalized assessed valuation last used in the calculation of general State aid under Section 18-8.05 of this Code (now repealed) or Evidence-Based Funding under this Section multiplied by an amount equal to one plus the percentage increase, if any, in the Consumer Price Index
for All Urban Consumers for all items published by the United States Department of Labor for the 12-month calendar year preceding the Base Tax Year, plus the equalized assessed valuation of new property, annexed property, and recovered tax increment value and minus the equalized assessed valuation of disconnected property.

As used in this paragraph (4), "new property" and "recovered tax increment value" shall have the meanings set forth in the Property Tax Extension Limitation Law.

(e) Base Funding Minimum calculation.

(1) For the 2017-2018 school year, the Base Funding Minimum of an Organizational Unit or a Specially Funded Unit shall be the amount of State funds distributed to the Organizational Unit or Specially Funded Unit during the 2016-2017 school year prior to any adjustments and specified appropriation amounts described in this paragraph (1) from the following Sections, as calculated by the State Superintendent: Section 18-8.05 of this Code (now repealed); Section 5 of Article 224 of Public Act 99-524 (equity grants); Section 14-7.02b of this Code (funding for children requiring special education services); Section 14-13.01 of this Code (special education facilities and staffing), except for reimbursement of the cost of transportation pursuant to Section 14-13.01; Section 14C-12 of this Code (English learners); and Section 18-4.3 of this Code (summer school), based on an appropriation.
level of $13,121,600. For a school district organized under Article 34 of this Code, the Base Funding Minimum also includes (i) the funds allocated to the school district pursuant to Section 1D-1 of this Code attributable to funding programs authorized by the Sections of this Code listed in the preceding sentence; and (ii) the difference between (I) the funds allocated to the school district pursuant to Section 1D-1 of this Code attributable to the funding programs authorized by Section 14-7.02 (non-public special education reimbursement), subsection (b) of Section 14-13.01 (special education transportation), Section 29-5 (transportation), Section 2-3.80 (agricultural education), Section 2-3.66 (truants' alternative education), Section 2-3.62 (educational service centers), and Section 14-7.03 (special education - orphanage) of this Code and Section 15 of the Childhood Hunger Relief Act (free breakfast program) and (II) the school district's actual expenditures for its non-public special education, special education transportation, transportation programs, agricultural education, truants' alternative education, services that would otherwise be performed by a regional office of education, special education orphanage expenditures, and free breakfast, as most recently calculated and reported pursuant to subsection (f) of Section 1D-1 of this Code. The Base Funding Minimum for Glenwood Academy shall be $625,500. For
programs operated by a regional office of education or an intermediate service center, the Base Funding Minimum must be the total amount of State funds allocated to those programs in the 2018-2019 school year and amounts provided pursuant to Article 34 of Public Act 100-586 and Section 3-16 of this Code. All programs established after the effective date of this amendatory Act of the 101st General Assembly and administered by a regional office of education or an intermediate service center must have an initial Base Funding Minimum set to an amount equal to the first-year ASE multiplied by the amount of per pupil funding received in the previous school year by the lowest funded similar existing program type. If the enrollment for a program operated by a regional office of education or an intermediate service center is zero, then it may not receive Base Funding Minimum funds for that program in the next fiscal year, and those funds must be distributed to Organizational Units under subsection (g).

(2) For the 2018-2019 and subsequent school years, the Base Funding Minimum of Organizational Units and Specially Funded Units shall be the sum of (i) the amount of Evidence-Based Funding for the prior school year, (ii) the Base Funding Minimum for the prior school year, and (iii) any amount received by a school district pursuant to Section 7 of Article 97 of Public Act 100-21.

(f) Percent of Adequacy and Final Resources calculation.
(1) The Evidence-Based Funding formula establishes a Percent of Adequacy for each Organizational Unit in order to place such units into tiers for the purposes of the funding distribution system described in subsection (g) of this Section. Initially, an Organizational Unit's Preliminary Resources and Preliminary Percent of Adequacy are calculated pursuant to paragraph (2) of this subsection (f). Then, an Organizational Unit's Final Resources and Final Percent of Adequacy are calculated to account for the Organizational Unit's poverty concentration levels pursuant to paragraphs (3) and (4) of this subsection (f).

(2) An Organizational Unit's Preliminary Resources are equal to the sum of its Local Capacity Target, CPPRT, and Base Funding Minimum. An Organizational Unit's Preliminary Percent of Adequacy is the lesser of (i) its Preliminary Resources divided by its Adequacy Target or (ii) 100%.

(3) Except for Specially Funded Units, an Organizational Unit's Final Resources are equal the sum of its Local Capacity, CPPRT, and Adjusted Base Funding Minimum. The Base Funding Minimum of each Specially Funded Unit shall serve as its Final Resources, except that the Base Funding Minimum for State-approved charter schools shall not include any portion of general State aid allocated in the prior year based on the per capita tuition charge times the charter school enrollment.

(4) An Organizational Unit's Final Percent of Adequacy
is its Final Resources divided by its Adequacy Target. An Organizational Unit's Adjusted Base Funding Minimum is equal to its Base Funding Minimum less its Supplemental Grant Funding, with the resulting figure added to the product of its Supplemental Grant Funding and Preliminary Percent of Adequacy.

(g) Evidence-Based Funding formula distribution system.

(1) In each school year under the Evidence-Based Funding formula, each Organizational Unit receives funding equal to the sum of its Base Funding Minimum and the unit's allocation of New State Funds determined pursuant to this subsection (g). To allocate New State Funds, the Evidence-Based Funding formula distribution system first places all Organizational Units into one of 4 tiers in accordance with paragraph (3) of this subsection (g), based on the Organizational Unit's Final Percent of Adequacy. New State Funds are allocated to each of the 4 tiers as follows: Tier 1 Aggregate Funding equals 50% of all New State Funds, Tier 2 Aggregate Funding equals 49% of all New State Funds, Tier 3 Aggregate Funding equals 0.9% of all New State Funds, and Tier 4 Aggregate Funding equals 0.1% of all New State Funds. Each Organizational Unit within Tier 1 or Tier 2 receives an allocation of New State Funds equal to its tier Funding Gap, as defined in the following sentence, multiplied by the tier's Allocation Rate determined pursuant to paragraph (4) of this subsection.
(g). For Tier 1, an Organizational Unit's Funding Gap equals the tier's Target Ratio, as specified in paragraph (5) of this subsection (g), multiplied by the Organizational Unit's Adequacy Target, with the resulting amount reduced by the Organizational Unit's Final Resources. For Tier 2, an Organizational Unit's Funding Gap equals the tier's Target Ratio, as described in paragraph (5) of this subsection (g), multiplied by the Organizational Unit's Adequacy Target, with the resulting amount reduced by the Organizational Unit's Final Resources and its Tier 1 funding allocation. To determine the Organizational Unit's Funding Gap, the resulting amount is then multiplied by a factor equal to one minus the Organizational Unit's Local Capacity Target percentage. Each Organizational Unit within Tier 3 or Tier 4 receives an allocation of New State Funds equal to the product of its Adequacy Target and the tier's Allocation Rate, as specified in paragraph (4) of this subsection (g).

(2) To ensure equitable distribution of dollars for all Tier 2 Organizational Units, no Tier 2 Organizational Unit shall receive fewer dollars per ASE than any Tier 3 Organizational Unit. Each Tier 2 and Tier 3 Organizational Unit shall have its funding allocation divided by its ASE. Any Tier 2 Organizational Unit with a funding allocation per ASE below the greatest Tier 3 allocation per ASE shall get a funding allocation equal to the greatest Tier 3
funding allocation per ASE multiplied by the Organizational Unit's ASE. Each Tier 2 Organizational Unit's Tier 2 funding allocation shall be multiplied by the percentage calculated by dividing the original Tier 2 Aggregate Funding by the sum of all Tier 2 Organizational Unit's Tier 2 funding allocation after adjusting districts' funding below Tier 3 levels.

(3) Organizational Units are placed into one of 4 tiers as follows:

(A) Tier 1 consists of all Organizational Units, except for Specially Funded Units, with a Percent of Adequacy less than the Tier 1 Target Ratio. The Tier 1 Target Ratio is the ratio level that allows for Tier 1 Aggregate Funding to be distributed, with the Tier 1 Allocation Rate determined pursuant to paragraph (4) of this subsection (g).

(B) Tier 2 consists of all Tier 1 Units and all other Organizational Units, except for Specially Funded Units, with a Percent of Adequacy of less than 0.90.

(C) Tier 3 consists of all Organizational Units, except for Specially Funded Units, with a Percent of Adequacy of at least 0.90 and less than 1.0.

(D) Tier 4 consists of all Organizational Units with a Percent of Adequacy of at least 1.0.

(4) The Allocation Rates for Tiers 1 through 4 is
determined as follows:

(A) The Tier 1 Allocation Rate is 30%.

(B) The Tier 2 Allocation Rate is the result of the following equation: Tier 2 Aggregate Funding, divided by the sum of the Funding Gaps for all Tier 2 Organizational Units, unless the result of such equation is higher than 1.0. If the result of such equation is higher than 1.0, then the Tier 2 Allocation Rate is 1.0.

(C) The Tier 3 Allocation Rate is the result of the following equation: Tier 3 Aggregate Funding, divided by the sum of the Adequacy Targets of all Tier 3 Organizational Units.

(D) The Tier 4 Allocation Rate is the result of the following equation: Tier 4 Aggregate Funding, divided by the sum of the Adequacy Targets of all Tier 4 Organizational Units.

(5) A tier's Target Ratio is determined as follows:

(A) The Tier 1 Target Ratio is the ratio level that allows for Tier 1 Aggregate Funding to be distributed with the Tier 1 Allocation Rate.

(B) The Tier 2 Target Ratio is 0.90.

(C) The Tier 3 Target Ratio is 1.0.

(6) If, at any point, the Tier 1 Target Ratio is greater than 90%, than all Tier 1 funding shall be allocated to Tier 2 and no Tier 1 Organizational Unit's
funding may be identified.

(7) In the event that all Tier 2 Organizational Units receive funding at the Tier 2 Target Ratio level, any remaining New State Funds shall be allocated to Tier 3 and Tier 4 Organizational Units.

(8) If any Specially Funded Units, excluding Glenwood Academy, recognized by the State Board do not qualify for direct funding following the implementation of this amendatory Act of the 100th General Assembly from any of the funding sources included within the definition of Base Funding Minimum, the unqualified portion of the Base Funding Minimum shall be transferred to one or more appropriate Organizational Units as determined by the State Superintendent based on the prior year ASE of the Organizational Units.

(8.5) If a school district withdraws from a special education cooperative, the portion of the Base Funding Minimum that is attributable to the school district may be redistributed to the school district upon withdrawal. The school district and the cooperative must include the amount of the Base Funding Minimum that is to be re-apportioned in their withdrawal agreement and notify the State Board of the change with a copy of the agreement upon withdrawal.

(9) The Minimum Funding Level is intended to establish a target for State funding that will keep pace with inflation and continue to advance equity through the
Evidence-Based Funding formula. The target for State funding of New Property Tax Relief Pool Funds is $50,000,000 for State fiscal year 2019 and subsequent State fiscal years. The Minimum Funding Level is equal to $350,000,000. In addition to any New State Funds, no more than $50,000,000 New Property Tax Relief Pool Funds may be counted towards the Minimum Funding Level. If the sum of New State Funds and applicable New Property Tax Relief Pool Funds are less than the Minimum Funding Level, than funding for tiers shall be reduced in the following manner:

(A) First, Tier 4 funding shall be reduced by an amount equal to the difference between the Minimum Funding Level and New State Funds until such time as Tier 4 funding is exhausted.

(B) Next, Tier 3 funding shall be reduced by an amount equal to the difference between the Minimum Funding Level and New State Funds and the reduction in Tier 4 funding until such time as Tier 3 funding is exhausted.

(C) Next, Tier 2 funding shall be reduced by an amount equal to the difference between the Minimum Funding level and new State Funds and the reduction in Tier 4 and Tier 3.

(D) Finally, Tier 1 funding shall be reduced by an amount equal to the difference between the Minimum Funding level and New State Funds and the reduction in
Tier 2, 3, and 4 funding. In addition, the Allocation Rate for Tier 1 shall be reduced to a percentage equal to the Tier 1 allocation rate set by paragraph (4) of this subsection (g), multiplied by the result of New State Funds divided by the Minimum Funding Level.

(9.5) For State fiscal year 2019 and subsequent State fiscal years, if New State Funds exceed $300,000,000, then any amount in excess of $300,000,000 shall be dedicated for purposes of Section 2-3.170 of this Code up to a maximum of $50,000,000.

(10) In the event of a decrease in the amount of the appropriation for this Section in any fiscal year after implementation of this Section, the Organizational Units receiving Tier 1 and Tier 2 funding, as determined under paragraph (3) of this subsection (g), shall be held harmless by establishing a Base Funding Guarantee equal to the per pupil kindergarten through grade 12 funding received in accordance with this Section in the prior fiscal year. Reductions shall be made to the Base Funding Minimum of Organizational Units in Tier 3 and Tier 4 on a per pupil basis equivalent to the total number of the ASE in Tier 3-funded and Tier 4-funded Organizational Units divided by the total reduction in State funding. The Base Funding Minimum as reduced shall continue to be applied to Tier 3 and Tier 4 Organizational Units and adjusted by the relative formula when increases in appropriations for this
Section resume. In no event may State funding reductions to Organizational Units in Tier 3 or Tier 4 exceed an amount that would be less than the Base Funding Minimum established in the first year of implementation of this Section. If additional reductions are required, all school districts shall receive a reduction by a per pupil amount equal to the aggregate additional appropriation reduction divided by the total ASE of all Organizational Units.

(11) The State Superintendent shall make minor adjustments to the distribution formula set forth in this subsection (g) to account for the rounding of percentages to the nearest tenth of a percentage and dollar amounts to the nearest whole dollar.

(h) State Superintendent administration of funding and district submission requirements.

(1) The State Superintendent shall, in accordance with appropriations made by the General Assembly, meet the funding obligations created under this Section.

(2) The State Superintendent shall calculate the Adequacy Target for each Organizational Unit and Net State Contribution Target for each Organizational Unit under this Section. The State Superintendent shall also certify the actual amounts of the New State Funds payable for each eligible Organizational Unit based on the equitable distribution calculation to the unit's treasurer, as soon as possible after such amounts are calculated, including
any applicable adjusted charge-off increase. No Evidence-Based Funding shall be distributed within an Organizational Unit without the approval of the unit's school board.

(3) Annually, the State Superintendent shall calculate and report to each Organizational Unit the unit's aggregate financial adequacy amount, which shall be the sum of the Adequacy Target for each Organizational Unit. The State Superintendent shall calculate and report separately for each Organizational Unit the unit's total State funds allocated for its students with disabilities. The State Superintendent shall calculate and report separately for each Organizational Unit the amount of funding and applicable FTE calculated for each Essential Element of the unit's Adequacy Target.

(4) Annually, the State Superintendent shall calculate and report to each Organizational Unit the amount the unit must expend on special education and bilingual education and computer technology and equipment for Organizational Units assigned to Tier 1 or Tier 2 that received an additional $285.50 per student computer technology and equipment investment grant to their Adequacy Target pursuant to the unit's Base Funding Minimum, Special Education Allocation, Bilingual Education Allocation, and computer technology and equipment investment allocation.

(5) Moneys distributed under this Section shall be
calculated on a school year basis, but paid on a fiscal year basis, with payments beginning in August and extending through June. Unless otherwise provided, the moneys appropriated for each fiscal year shall be distributed in 22 equal payments at least 2 times monthly to each Organizational Unit. The State Board shall publish a yearly distribution schedule at its meeting in June. If moneys appropriated for any fiscal year are distributed other than monthly, the distribution shall be on the same basis for each Organizational Unit.

(6) Any school district that fails, for any given school year, to maintain school as required by law or to maintain a recognized school is not eligible to receive Evidence-Based Funding. In case of non-recognition of one or more attendance centers in a school district otherwise operating recognized schools, the claim of the district shall be reduced in the proportion that the enrollment in the attendance center or centers bears to the enrollment of the school district. "Recognized school" means any public school that meets the standards for recognition by the State Board. A school district or attendance center not having recognition status at the end of a school term is entitled to receive State aid payments due upon a legal claim that was filed while it was recognized.

(7) School district claims filed under this Section are subject to Sections 18-9 and 18-12 of this Code, except as
otherwise provided in this Section.

(8) Each fiscal year, the State Superintendent shall calculate for each Organizational Unit an amount of its Base Funding Minimum and Evidence-Based Funding that shall be deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, in a manner that ensures compliance with maintenance of State financial support requirements under the federal Individuals with Disabilities Education Act. An Organizational Unit must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board.

(9) All Organizational Units in this State must submit annual spending plans by the end of September of each year to the State Board as part of the annual budget process, which shall describe how each Organizational Unit will utilize the Base Minimum Funding and Evidence-Based funding it receives from this State under this Section with specific identification of the intended utilization of Low-Income, English learner, and special education resources. Additionally, the annual spending plans of each Organizational Unit shall describe how the Organizational Unit expects to achieve student growth and how the Organizational Unit will achieve State education goals, as
defined by the State Board. The State Superintendent may, from time to time, identify additional requisites for Organizational Units to satisfy when compiling the annual spending plans required under this subsection (h). The format and scope of annual spending plans shall be developed by the State Superintendent in conjunction with the Professional Review Panel. School districts that serve students under Article 14C of this Code shall continue to submit information as required under Section 14C-12 of this Code.

(10) No later than January 1, 2018, the State Superintendent shall develop a 5-year strategic plan for all Organizational Units to help in planning for adequacy funding under this Section. The State Superintendent shall submit the plan to the Governor and the General Assembly, as provided in Section 3.1 of the General Assembly Organization Act. The plan shall include recommendations for:

(A) a framework for collaborative, professional, innovative, and 21st century learning environments using the Evidence-Based Funding model;

(B) ways to prepare and support this State's educators for successful instructional careers;

(C) application and enhancement of the current financial accountability measures, the approved State plan to comply with the federal Every Student Succeeds
Act, and the Illinois Balanced Accountability Measures in relation to student growth and elements of the Evidence-Based Funding model; and

(D) implementation of an effective school adequacy funding system based on projected and recommended funding levels from the General Assembly.

(i) Professional Review Panel.

(1) A Professional Review Panel is created to study and review the implementation and effect of the Evidence-Based Funding model under this Section and to recommend continual recalibration and future study topics and modifications to the Evidence-Based Funding model. The Panel shall elect a chairperson and vice chairperson by a majority vote of the Panel and shall advance recommendations based on a majority vote of the Panel. A minority opinion may also accompany any recommendation of the majority of the Panel. The Panel shall be appointed by the State Superintendent, except as otherwise provided in paragraph (2) of this subsection (i) and include the following members:

(A) Two appointees that represent district superintendents, recommended by a statewide organization that represents district superintendents.

(B) Two appointees that represent school boards, recommended by a statewide organization that represents school boards.

(C) Two appointees from districts that represent
school business officials, recommended by a statewide organization that represents school business officials.

(D) Two appointees that represent school principals, recommended by a statewide organization that represents school principals.

(E) Two appointees that represent teachers, recommended by a statewide organization that represents teachers.

(F) Two appointees that represent teachers, recommended by another statewide organization that represents teachers.

(G) Two appointees that represent regional superintendents of schools, recommended by organizations that represent regional superintendents.

(H) Two independent experts selected solely by the State Superintendent.

(I) Two independent experts recommended by public universities in this State.

(J) One member recommended by a statewide organization that represents parents.

(K) Two representatives recommended by collective impact organizations that represent major metropolitan areas or geographic areas in Illinois.

(L) One member from a statewide organization focused on research-based education policy to support
a school system that prepares all students for college, a career, and democratic citizenship.

(M) One representative from a school district organized under Article 34 of this Code.

The State Superintendent shall ensure that the membership of the Panel includes representatives from school districts and communities reflecting the geographic, socio-economic, racial, and ethnic diversity of this State. The State Superintendent shall additionally ensure that the membership of the Panel includes representatives with expertise in bilingual education and special education. Staff from the State Board shall staff the Panel.

(2) In addition to those Panel members appointed by the State Superintendent, 4 members of the General Assembly shall be appointed as follows: one member of the House of Representatives appointed by the Speaker of the House of Representatives, one member of the Senate appointed by the President of the Senate, one member of the House of Representatives appointed by the Minority Leader of the House of Representatives, and one member of the Senate appointed by the Minority Leader of the Senate. There shall be one additional member appointed by the Governor. All members appointed by legislative leaders or the Governor shall be non-voting, ex officio members.

(3) On an annual basis, the State Superintendent shall
recalibrate the following per pupil elements of the Adequacy Target and applied to the formulas, based on the Panel's study of average expenses as reported in the most recent annual financial report:

(A) gifted under subparagraph (M) of paragraph (2) of subsection (b) of this Section;

(B) instructional materials under subparagraph (O) of paragraph (2) of subsection (b) of this Section;

(C) assessment under subparagraph (P) of paragraph (2) of subsection (b) of this Section;

(D) student activities under subparagraph (R) of paragraph (2) of subsection (b) of this Section;

(E) maintenance and operations under subparagraph (S) of paragraph (2) of subsection (b) of this Section;

and

(F) central office under subparagraph (T) of paragraph (2) of subsection (b) of this Section.

(4) On a periodic basis, the Panel shall study all the following elements and make recommendations to the State Board, the General Assembly, and the Governor for modification of this Section:

(A) The format and scope of annual spending plans referenced in paragraph (9) of subsection (h) of this Section.

(B) The Comparable Wage Index under this Section, to be studied by the Panel and reestablished by the
State Superintendent every 5 years.

(C) Maintenance and operations. Within 5 years after the implementation of this Section, the Panel shall make recommendations for the further study of maintenance and operations costs, including capital maintenance costs, and recommend any additional reporting data required from Organizational Units.

(D) "At-risk student" definition. Within 5 years after the implementation of this Section, the Panel shall make recommendations for the further study and determination of an "at-risk student" definition. Within 5 years after the implementation of this Section, the Panel shall evaluate and make recommendations regarding adequate funding for poverty concentration under the Evidence-Based Funding model.

(E) Benefits. Within 5 years after the implementation of this Section, the Panel shall make recommendations for further study of benefit costs.

(F) Technology. The per pupil target for technology shall be reviewed every 3 years to determine whether current allocations are sufficient to develop 21st century learning in all classrooms in this State and supporting a one-to-one technological device program in each school. Recommendations shall be made no later than 3 years after the implementation of this Section.
(G) Local Capacity Target. Within 3 years after the implementation of this Section, the Panel shall make recommendations for any additional data desired to analyze possible modifications to the Local Capacity Target, to be based on measures in addition to solely EAV and to be completed within 5 years after implementation of this Section.

(H) Funding for Alternative Schools, Laboratory Schools, safe schools, and alternative learning opportunities programs. By the beginning of the 2021-2022 school year, the Panel shall study and make recommendations regarding the funding levels for Alternative Schools, Laboratory Schools, safe schools, and alternative learning opportunities programs in this State.

(I) Funding for college and career acceleration strategies. By the beginning of the 2021-2022 school year, the Panel shall study and make recommendations regarding funding levels to support college and career acceleration strategies in high school that have been demonstrated to result in improved secondary and postsecondary outcomes, including Advanced Placement, dual-credit opportunities, and college and career pathway systems.

(J) Special education investments. By the beginning of the 2021-2022 school year, the Panel shall
study and make recommendations on whether and how to account for disability types within the special education funding category.

(K) Early childhood investments. In collaboration with the Illinois Early Learning Council, the Panel shall include an analysis of what level of Preschool for All Children funding would be necessary to serve all children ages 0 through 5 years in the highest-priority service tier, as specified in paragraph (4.5) of subsection (a) of Section 2-3.71 of this Code, and an analysis of the potential cost savings that that level of Preschool for All Children investment would have on the kindergarten through grade 12 system.

(5) Within 5 years after the implementation of this Section, the Panel shall complete an evaluative study of the entire Evidence-Based Funding model, including an assessment of whether or not the formula is achieving State goals. The Panel shall report to the State Board, the General Assembly, and the Governor on the findings of the study.

(6) Within 3 years after the implementation of this Section, the Panel shall evaluate and provide recommendations to the Governor and the General Assembly on the hold-harmless provisions of this Section found in the Base Funding Minimum.
(j) References. Beginning July 1, 2017, references in other
laws to general State aid funds or calculations under Section
18-8.05 of this Code (now repealed) shall be deemed to be
references to evidence-based model formula funds or
calculations under this Section.
(Source: P.A. 100-465, eff. 8-31-17; 100-578, eff. 1-31-18;
100-582, eff. 3-23-18.)

Section 5-75. The Specialized Mental Health Rehabilitation
Act of 2013 is amended by changing Section 2-101 and by adding
Sections 5-107 as follows:

(210 ILCS 49/2-101)
Sec. 2-101. Standards for facilities.
(a) The Department shall, by rule, prescribe minimum
standards for each level of care for facilities to be in place
during the provisional licensure period and thereafter. These
standards shall include, but are not limited to, the following:

(1) life safety standards that will ensure the health,
safety and welfare of residents and their protection from
hazards;

(2) number and qualifications of all personnel,
including management and clinical personnel, having
responsibility for any part of the care given to consumers;
specifically, the Department shall establish staffing
ratios for facilities which shall specify the number of
staff hours per consumer of care that are needed for each level of care offered within the facility;

(3) all sanitary conditions within the facility and its surroundings, including water supply, sewage disposal, food handling, and general hygiene which shall ensure the health and comfort of consumers;

(4) a program for adequate maintenance of physical plant and equipment;

(5) adequate accommodations, staff, and services for the number and types of services being offered to consumers for whom the facility is licensed to care;

(6) development of evacuation and other appropriate safety plans for use during weather, health, fire, physical plant, environmental, and national defense emergencies;

(7) maintenance of minimum financial or other resources necessary to meet the standards established under this Section, and to operate and conduct the facility in accordance with this Act; and

(8) standards for coercive free environment, restraint, and therapeutic separation.

(9) each multiple bedroom shall have at least 55 square feet of net floor area per consumer, not including space for closets, bathrooms, and clearly defined entryway areas. A minimum of 3 feet of clearance at the foot and one side of each bed shall be provided.

(b) Any requirement contained in administrative rule
concerning a percentage of single occupancy rooms shall be calculated based on the total number of licensed or provisionally licensed beds under this Act on January 1, 2019 and shall not be calculated on a per-facility basis.

(Source: P.A. 100-1181, eff. 3-8-19.)

(210 ILCS 49/5-107 new)

Sec. 5-107. Quality of life enhancement. Beginning on July 1, 2019, for improving the quality of life and the quality of care, an additional payment shall be awarded to a facility for their single occupancy rooms. This payment shall be in addition to the rate for recovery and rehabilitation. The additional rate for single room occupancy shall be no less than $10 per day, per single room occupancy. The Department of Healthcare and Family Services shall adjust payment to Medicaid managed care entities to cover these costs.

Section 5-80. The Illinois Public Aid Code is amended by changing Sections 5-5.01a, 5-5.05b, 5-5e, and 12-10 and by adding Sections 5-2.06 and 5-30.11 as follows:

(305 ILCS 5/5-2.06 new)

Sec. 5-2.06. Payment rates; Children's Community-Based Health Care Centers. Beginning January 1, 2020, the Department shall, for eligible individuals, reimburse Children's Community-Based Health Care Centers established in the
Alternative Health Care Delivery Act and providing nursing care
for the purpose of transitioning children from a hospital to
home placement or other appropriate setting and reuniting
families for a maximum of up to 120 days on a per diem basis at
the lower of the Children's Community-Based Health Care
Center's usual and customary charge to the public or at the
Department rate of $950. Payments at the rate set forth in this
Section are exempt from the 2.7% rate reduction required under
Section 5-5e.

(305 ILCS 5/5-5.01a)

Sec. 5-5.01a. Supportive living facilities program.

(a) The Department shall establish and provide oversight
for a program of supportive living facilities that seek to
promote resident independence, dignity, respect, and
well-being in the most cost-effective manner.

A supportive living facility is (i) a free-standing
facility or (ii) a distinct physical and operational entity
within a mixed-use building that meets the criteria established
in subsection (d). A supportive living facility integrates
housing with health, personal care, and supportive services and
is a designated setting that offers residents their own
separate, private, and distinct living units.

Sites for the operation of the program shall be selected by
the Department based upon criteria that may include the need
for services in a geographic area, the availability of funding,
and the site's ability to meet the standards.

(b) Beginning July 1, 2014, subject to federal approval, the Medicaid rates for supportive living facilities shall be equal to the supportive living facility Medicaid rate effective on June 30, 2014 increased by 8.85%. Once the assessment imposed at Article V-G of this Code is determined to be a permissible tax under Title XIX of the Social Security Act, the Department shall increase the Medicaid rates for supportive living facilities effective on July 1, 2014 by 9.09%. The Department shall apply this increase retroactively to coincide with the imposition of the assessment in Article V-G of this Code in accordance with the approval for federal financial participation by the Centers for Medicare and Medicaid Services.

The Medicaid rates for supportive living facilities effective on July 1, 2017 must be equal to the rates in effect for supportive living facilities on June 30, 2017 increased by 2.8%.

Subject to federal approval, the Medicaid rates for supportive living services on and after July 1, 2019 must be at least 54.3% of the average total nursing facility services per diem for the geographic areas defined by the Department while maintaining the rate differential for dementia care and must be updated whenever the total nursing facility service per diems are updated.

The Medicaid rates for supportive living facilities
effective on July 1, 2018 must be equal to the rates in effect for supportive living facilities on June 30, 2018.

(c) The Department may adopt rules to implement this Section. Rules that establish or modify the services, standards, and conditions for participation in the program shall be adopted by the Department in consultation with the Department on Aging, the Department of Rehabilitation Services, and the Department of Mental Health and Developmental Disabilities (or their successor agencies).

(d) Subject to federal approval by the Centers for Medicare and Medicaid Services, the Department shall accept for consideration of certification under the program any application for a site or building where distinct parts of the site or building are designated for purposes other than the provision of supportive living services, but only if:

1. those distinct parts of the site or building are not designated for the purpose of providing assisted living services as required under the Assisted Living and Shared Housing Act;

2. those distinct parts of the site or building are completely separate from the part of the building used for the provision of supportive living program services, including separate entrances;

3. those distinct parts of the site or building do not share any common spaces with the part of the building used for the provision of supportive living program services;
and

(4) those distinct parts of the site or building do not share staffing with the part of the building used for the provision of supportive living program services.

(e) Facilities or distinct parts of facilities which are selected as supportive living facilities and are in good standing with the Department's rules are exempt from the provisions of the Nursing Home Care Act and the Illinois Health Facilities Planning Act.

(Source: P.A. 100-23, eff. 7-6-17; 100-583, eff. 4-6-18; 100-587, eff. 6-4-18.)

(305 ILCS 5/5-5.05b new)

Sec. 5-5.05b. Access to psychiatric treatment. Effective July 1, 2019, or as soon thereafter as practical and subject to federal approval, the Department shall allocate an amount of up to $40,000,000 to enhance access psychiatric treatment, including both reimbursement rates to individual physicians board certified in psychiatry as well as community mental health centers and other relevant providers.

(305 ILCS 5/5-5e)

Sec. 5-5e. Adjusted rates of reimbursement.

(a) Rates or payments for services in effect on June 30, 2012 shall be adjusted and services shall be affected as required by any other provision of Public Act 97-689. In
addition, the Department shall do the following:

(1) Delink the per diem rate paid for supportive living facility services from the per diem rate paid for nursing facility services, effective for services provided on or after May 1, 2011 and before July 1, 2019.

(2) Cease payment for bed reserves in nursing facilities and specialized mental health rehabilitation facilities; for purposes of therapeutic home visits for individuals scoring as TBI on the MDS 3.0, beginning June 1, 2015, the Department shall approve payments for bed reserves in nursing facilities and specialized mental health rehabilitation facilities that have at least a 90% occupancy level and at least 80% of their residents are Medicaid eligible. Payment shall be at a daily rate of 75% of an individual's current Medicaid per diem and shall not exceed 10 days in a calendar month.

(2.5) Cease payment for bed reserves for purposes of inpatient hospitalizations to intermediate care facilities for persons with development disabilities, except in the instance of residents who are under 21 years of age.

(3) Cease payment of the $10 per day add-on payment to nursing facilities for certain residents with developmental disabilities.

(b) After the application of subsection (a), notwithstanding any other provision of this Code to the contrary and to the extent permitted by federal law, on and
after July 1, 2012, the rates of reimbursement for services and
other payments provided under this Code shall further be
reduced as follows:

(1) Rates or payments for physician services, dental
services, or community health center services reimbursed
through an encounter rate, and services provided under the
Medicaid Rehabilitation Option of the Illinois Title XIX
State Plan shall not be further reduced, except as provided
in Section 5-5b.1.

(2) Rates or payments, or the portion thereof, paid to
a provider that is operated by a unit of local government
or State University that provides the non-federal share of
such services shall not be further reduced, except as
provided in Section 5-5b.1.

(3) Rates or payments for hospital services delivered
by a hospital defined as a Safety-Net Hospital under
Section 5-5e.1 of this Code shall not be further reduced,
except as provided in Section 5-5b.1.

(4) Rates or payments for hospital services delivered
by a Critical Access Hospital, which is an Illinois
hospital designated as a critical care hospital by the
Department of Public Health in accordance with 42 CFR 485,
Subpart F, shall not be further reduced, except as provided
in Section 5-5b.1.

(5) Rates or payments for Nursing Facility Services
shall only be further adjusted pursuant to Section 5-5.2 of
this Code.

(6) Rates or payments for services delivered by long term care facilities licensed under the ID/DD Community Care Act or the MC/DD Act and developmental training services shall not be further reduced.

(7) Rates or payments for services provided under capitation rates shall be adjusted taking into consideration the rates reduction and covered services required by Public Act 97-689.

(8) For hospitals not previously described in this subsection, the rates or payments for hospital services shall be further reduced by 3.5%, except for payments authorized under Section 5A-12.4 of this Code.

(9) For all other rates or payments for services delivered by providers not specifically referenced in paragraphs (1) through (8), rates or payments shall be further reduced by 2.7%.

(c) Any assessment imposed by this Code shall continue and nothing in this Section shall be construed to cause it to cease.

(d) Notwithstanding any other provision of this Code to the contrary, subject to federal approval under Title XIX of the Social Security Act, for dates of service on and after July 1, 2014, rates or payments for services provided for the purpose of transitioning children from a hospital to home placement or other appropriate setting by a children's community-based
health care center authorized under the Alternative Health Care
Delivery Act shall be $683 per day.

(e) Notwithstanding any other provision of this Code to the
contrary, subject to federal approval under Title XIX of the
Social Security Act, for dates of service on and after July 1,
2014, rates or payments for home health visits shall be $72.

(f) Notwithstanding any other provision of this Code to the
contrary, subject to federal approval under Title XIX of the
Social Security Act, for dates of service on and after July 1,
2014, rates or payments for the certified nursing assistant
component of the home health agency rate shall be $20.
(Source: P.A. 98-104, eff. 7-22-13; 98-651, eff. 6-16-14;
98-1166, eff. 6-1-15; 99-2, eff. 3-26-15; 99-180, eff. 7-29-15;
99-642, eff. 7-28-16.)

(305 ILCS 5/5-30.11 new)

Sec. 5-30.11. Treatment of autism spectrum disorder.
Treatment of autism spectrum disorder through applied behavior
analysis shall be covered under the medical assistance program
under this Article for children with a diagnosis of autism
spectrum disorder when ordered by a physician licensed to
practice medicine in all its branches and rendered by a
licensed or certified health care professional with expertise
in applied behavior analysis. Such coverage may be limited to
age ranges based on evidence-based best practices. Appropriate
State plan amendments as well as rules regarding provision of
services and providers will be submitted by September 1, 2019.

(305 ILCS 5/12-10) (from Ch. 23, par. 12-10)

Sec. 12-10. DHS Special Purposes Trust Fund; uses. The DHS Special Purposes Trust Fund, to be held outside the State Treasury by the State Treasurer as ex-officio custodian, shall consist of (1) any federal grants received under Section 12-4.6 that are not required by Section 12-5 to be paid into the General Revenue Fund or transferred into the Local Initiative Fund under Section 12-10.1 or deposited in the Employment and Training Fund under Section 12-10.3 or in the special account established and maintained in that Fund as provided in that Section; (2) grants, gifts or legacies of moneys or securities received under Section 12-4.18; (3) grants received under Section 12-4.19; and (4) funds for child care and development services. Disbursements from this Fund shall be only for the purposes authorized by the aforementioned Sections.

Disbursements from this Fund shall be by warrants drawn by the State Comptroller on receipt of vouchers duly executed and certified by the Illinois Department of Human Services, including payment to the Health Insurance Reserve Fund for group insurance costs at the rate certified by the Department of Central Management Services.

In addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer from the DHS Special Purposes Trust
Fund into the Governor's Grant Fund such amounts as may be directed in writing by the Secretary of Human Services.

All federal monies received as reimbursement for expenditures from the General Revenue Fund, and which were made for the purposes authorized for expenditures from the DHS Special Purposes Trust Fund, shall be deposited by the Department into the General Revenue Fund.

(Source: P.A. 99-933, eff. 1-27-17.)

Section 5-85. If and only if House Bill 3343 of the 101st General Assembly becomes law, then the Illinois Public Aid Code is amended by changing Section 12-4.13c as follows:

(305 ILCS 5/12-4.13c)

Sec. 12-4.13c. SNAP Restaurant Meals Program.

(a) Subject to federal approval of the plan for operating the Program, the Department of Human Services shall establish a Restaurant Meals Program as part of the federal Supplemental Nutrition Assistance Program (SNAP). Under the Restaurant Meals Program, households containing elderly or disabled members, and their spouses, as defined in 7 U.S.C. 2012(j), or homeless individuals, as defined in 7 U.S.C. 2012(l), shall have the option in accordance with 7 U.S.C. 2012(k) to redeem their SNAP benefits at private establishments that contract with the Department to offer meals for eligible individuals at concessional prices subject to 7 U.S.C. 2018(h).
The Restaurant Meals Program shall be operational no later than July 1, 2021 January 1, 2020.

(b) The Department of Human Services shall adopt any rules necessary to implement the provisions of this Section.

(Source: 10100HB3343enr.)

Section 5-90. The Senior Citizens and Persons with Disabilities Property Tax Relief Act is amended by changing Section 4 as follows:

(320 ILCS 25/4) (from Ch. 67 1/2, par. 404)

Sec. 4. Amount of Grant.

(a) In general. Any individual 65 years or older or any individual who will become 65 years old during the calendar year in which a claim is filed, and any surviving spouse of such a claimant, who at the time of death received or was entitled to receive a grant pursuant to this Section, which surviving spouse will become 65 years of age within the 24 months immediately following the death of such claimant and which surviving spouse but for his or her age is otherwise qualified to receive a grant pursuant to this Section, and any person with a disability whose annual household income is less than the income eligibility limitation, as defined in subsection (a-5) and whose household is liable for payment of property taxes accrued or has paid rent constituting property taxes accrued and is domiciled in this State at the time he or
she files his or her claim is entitled to claim a grant under this Act. With respect to claims filed by individuals who will become 65 years old during the calendar year in which a claim is filed, the amount of any grant to which that household is entitled shall be an amount equal to 1/12 of the amount to which the claimant would otherwise be entitled as provided in this Section, multiplied by the number of months in which the claimant was 65 in the calendar year in which the claim is filed.

(a-5) Income eligibility limitation. For purposes of this Section, "income eligibility limitation" means an amount for grant years 2008 through 2019 and thereafter:

(1) less than $22,218 for a household containing one person;
(2) less than $29,480 for a household containing 2 persons; or
(3) less than $36,740 for a household containing 3 or more persons.

For grant years 2020 and thereafter:

(1) less than $33,562 for a household containing one person;
(2) less than $44,533 for a household containing 2 persons; or
(3) less than $55,500 for a household containing 3 or more persons.

For 2009 claim year applications submitted during calendar
year 2010, a household must have annual household income of
less than $27,610 for a household containing one person; less
than $36,635 for a household containing 2 persons; or less than
$45,657 for a household containing 3 or more persons.

The Department on Aging may adopt rules such that on
January 1, 2011, and thereafter, the foregoing household income
eligibility limits may be changed to reflect the annual cost of
living adjustment in Social Security and Supplemental Security
Income benefits that are applicable to the year for which those
benefits are being reported as income on an application.

If a person files as a surviving spouse, then only his or
her income shall be counted in determining his or her household
income.

(b) Limitation. Except as otherwise provided in
subsections (a) and (f) of this Section, the maximum amount of
grant which a claimant is entitled to claim is the amount by
which the property taxes accrued which were paid or payable
during the last preceding tax year or rent constituting
property taxes accrued upon the claimant's residence for the
last preceding taxable year exceeds 3 1/2% of the claimant's
household income for that year but in no event is the grant to
exceed (i) $700 less 4.5% of household income for that year for
those with a household income of $14,000 or less or (ii) $70 if
household income for that year is more than $14,000.

(c) Public aid recipients. If household income in one or
more months during a year includes cash assistance in excess of
$55 per month from the Department of Healthcare and Family Services or the Department of Human Services (acting as successor to the Department of Public Aid under the Department of Human Services Act) which was determined under regulations of that Department on a measure of need that included an allowance for actual rent or property taxes paid by the recipient of that assistance, the amount of grant to which that household is entitled, except as otherwise provided in subsection (a), shall be the product of (1) the maximum amount computed as specified in subsection (b) of this Section and (2) the ratio of the number of months in which household income did not include such cash assistance over $55 to the number twelve. If household income did not include such cash assistance over $55 for any months during the year, the amount of the grant to which the household is entitled shall be the maximum amount computed as specified in subsection (b) of this Section. For purposes of this paragraph (c), "cash assistance" does not include any amount received under the federal Supplemental Security Income (SSI) program.

(d) Joint ownership. If title to the residence is held jointly by the claimant with a person who is not a member of his or her household, the amount of property taxes accrued used in computing the amount of grant to which he or she is entitled shall be the same percentage of property taxes accrued as is the percentage of ownership held by the claimant in the residence.
(e) More than one residence. If a claimant has occupied more than one residence in the taxable year, he or she may claim only one residence for any part of a month. In the case of property taxes accrued, he or she shall prorate 1/12 of the total property taxes accrued on his or her residence to each month that he or she owned and occupied that residence; and, in the case of rent constituting property taxes accrued, shall prorate each month's rent payments to the residence actually occupied during that month.

(f) (Blank).

(g) Effective January 1, 2006, there is hereby established a program of pharmaceutical assistance to the aged and to persons with disabilities, entitled the Illinois Seniors and Disabled Drug Coverage Program, which shall be administered by the Department of Healthcare and Family Services and the Department on Aging in accordance with this subsection, to consist of coverage of specified prescription drugs on behalf of beneficiaries of the program as set forth in this subsection. Notwithstanding any provisions of this Act to the contrary, on and after July 1, 2012, pharmaceutical assistance under this Act shall no longer be provided, and on July 1, 2012 the Illinois Senior Citizens and Disabled Persons Pharmaceutical Assistance Program shall terminate. The following provisions that concern the Illinois Senior Citizens and Disabled Persons Pharmaceutical Assistance Program shall continue to apply on and after July 1, 2012 to the extent
necessary to pursue any actions authorized by subsection (d) of Section 9 of this Act with respect to acts which took place prior to July 1, 2012.

To become a beneficiary under the program established under this subsection, a person must:

1. be (i) 65 years of age or older or (ii) a person with a disability; and
2. be domiciled in this State; and
3. enroll with a qualified Medicare Part D Prescription Drug Plan if eligible and apply for all available subsidies under Medicare Part D; and
4. for the 2006 and 2007 claim years, have a maximum household income of (i) less than $21,218 for a household containing one person, (ii) less than $28,480 for a household containing 2 persons, or (iii) less than $35,740 for a household containing 3 or more persons; and
5. for the 2008 claim year, have a maximum household income of (i) less than $22,218 for a household containing one person, (ii) $29,480 for a household containing 2 persons, or (iii) $36,740 for a household containing 3 or more persons; and
6. for 2009 claim year applications submitted during calendar year 2010, have annual household income of less than (i) $27,610 for a household containing one person; (ii) less than $36,635 for a household containing 2 persons; or (iii) less than $45,657 for a household
containing 3 or more persons; and

(7) as of September 1, 2011, have a maximum household income at or below 200% of the federal poverty level.

All individuals enrolled as of December 31, 2005, in the pharmaceutical assistance program operated pursuant to subsection (f) of this Section and all individuals enrolled as of December 31, 2005, in the SeniorCare Medicaid waiver program operated pursuant to Section 5-5.12a of the Illinois Public Aid Code shall be automatically enrolled in the program established by this subsection for the first year of operation without the need for further application, except that they must apply for Medicare Part D and the Low Income Subsidy under Medicare Part D. A person enrolled in the pharmaceutical assistance program operated pursuant to subsection (f) of this Section as of December 31, 2005, shall not lose eligibility in future years due only to the fact that they have not reached the age of 65.

To the extent permitted by federal law, the Department may act as an authorized representative of a beneficiary in order to enroll the beneficiary in a Medicare Part D Prescription Drug Plan if the beneficiary has failed to choose a plan and, where possible, to enroll beneficiaries in the low-income subsidy program under Medicare Part D or assist them in enrolling in that program.

Beneficiaries under the program established under this subsection shall be divided into the following 4 eligibility groups:
(A) Eligibility Group 1 shall consist of beneficiaries who are not eligible for Medicare Part D coverage and who are:

(i) a person with a disability and under age 65; or
(ii) age 65 or older, with incomes over 200% of the Federal Poverty Level; or
(iii) age 65 or older, with incomes at or below 200% of the Federal Poverty Level and not eligible for federally funded means-tested benefits due to immigration status.

(B) Eligibility Group 2 shall consist of beneficiaries who are eligible for Medicare Part D coverage.

(C) Eligibility Group 3 shall consist of beneficiaries age 65 or older, with incomes at or below 200% of the Federal Poverty Level, who are not barred from receiving federally funded means-tested benefits due to immigration status and are not eligible for Medicare Part D coverage.

If the State applies and receives federal approval for a waiver under Title XIX of the Social Security Act, persons in Eligibility Group 3 shall continue to receive benefits through the approved waiver, and Eligibility Group 3 may be expanded to include persons with disabilities who are under age 65 with incomes under 200% of the Federal Poverty Level who are not eligible for Medicare and who are not barred from receiving federally funded means-tested benefits due to immigration status.
(D) Eligibility Group 4 shall consist of beneficiaries who are otherwise described in Eligibility Group 2 who have a diagnosis of HIV or AIDS.

The program established under this subsection shall cover the cost of covered prescription drugs in excess of the beneficiary cost-sharing amounts set forth in this paragraph that are not covered by Medicare. The Department of Healthcare and Family Services may establish by emergency rule changes in cost-sharing necessary to conform the cost of the program to the amounts appropriated for State fiscal year 2012 and future fiscal years except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 of the Illinois Administrative Procedure Act shall not apply to rules adopted under this subsection (g). The adoption of emergency rules authorized by this subsection (g) shall be deemed to be necessary for the public interest, safety, and welfare.

For purposes of the program established under this subsection, the term "covered prescription drug" has the following meanings:

For Eligibility Group 1, "covered prescription drug" means: (1) any cardiovascular agent or drug; (2) any insulin or other prescription drug used in the treatment of diabetes, including syringe and needles used to administer the insulin; (3) any prescription drug used in the treatment of arthritis; (4) any prescription drug used in
the treatment of cancer; (5) any prescription drug used in the treatment of Alzheimer's disease; (6) any prescription drug used in the treatment of Parkinson's disease; (7) any prescription drug used in the treatment of glaucoma; (8) any prescription drug used in the treatment of lung disease and smoking-related illnesses; (9) any prescription drug used in the treatment of osteoporosis; and (10) any prescription drug used in the treatment of multiple sclerosis. The Department may add additional therapeutic classes by rule. The Department may adopt a preferred drug list within any of the classes of drugs described in items (1) through (10) of this paragraph. The specific drugs or therapeutic classes of covered prescription drugs shall be indicated by rule.

For Eligibility Group 2, "covered prescription drug" means those drugs covered by the Medicare Part D Prescription Drug Plan in which the beneficiary is enrolled.

For Eligibility Group 3, "covered prescription drug" means those drugs covered by the Medical Assistance Program under Article V of the Illinois Public Aid Code.

For Eligibility Group 4, "covered prescription drug" means those drugs covered by the Medicare Part D Prescription Drug Plan in which the beneficiary is enrolled.

Any person otherwise eligible for pharmaceutical
assistance under this subsection whose covered drugs are
covered by any public program is ineligible for assistance
under this subsection to the extent that the cost of those
drugs is covered by the other program.

The Department of Healthcare and Family Services shall
establish by rule the methods by which it will provide for the
coverage called for in this subsection. Those methods may
include direct reimbursement to pharmacies or the payment of a
capitated amount to Medicare Part D Prescription Drug Plans.

For a pharmacy to be reimbursed under the program
established under this subsection, it must comply with rules
adopted by the Department of Healthcare and Family Services
regarding coordination of benefits with Medicare Part D
Prescription Drug Plans. A pharmacy may not charge a
Medicare-enrolled beneficiary of the program established under
this subsection more for a covered prescription drug than the
appropriate Medicare cost-sharing less any payment from or on
behalf of the Department of Healthcare and Family Services.

The Department of Healthcare and Family Services or the
Department on Aging, as appropriate, may adopt rules regarding
applications, counting of income, proof of Medicare status,
mandatory generic policies, and pharmacy reimbursement rates
and any other rules necessary for the cost-efficient operation
of the program established under this subsection.

(h) A qualified individual is not entitled to duplicate
benefits in a coverage period as a result of the changes made
by this amendatory Act of the 96th General Assembly.
(Source: P.A. 99-143, eff. 7-27-15.)

Section 5-95. The Early Intervention Services System Act is amended by changing Section 3 and by adding Section 3a as follows:

(325 ILCS 20/3) (from Ch. 23, par. 4153)

Sec. 3. Definitions. As used in this Act:

(a) "Eligible infants and toddlers" means infants and toddlers under 36 months of age with any of the following conditions:

(1) Developmental delays.

(2) A physical or mental condition which typically results in developmental delay.

(3) Being at risk of having substantial developmental delays based on informed clinical opinion.

(4) Either (A) having entered the program under any of the circumstances listed in paragraphs (1) through (3) of this subsection but no longer meeting the current eligibility criteria under those paragraphs, and continuing to have any measurable delay, or (B) not having attained a level of development in each area, including (i) cognitive, (ii) physical (including vision and hearing), (iii) language, speech, and communication, (iv) social or emotional, or (v) adaptive, that is at least at the mean of
the child's age equivalent peers; and, in addition to either item (A) or item (B), (C) having been determined by the multidisciplinary individualized family service plan team to require the continuation of early intervention services in order to support continuing developmental progress, pursuant to the child's needs and provided in an appropriate developmental manner. The type, frequency, and intensity of services shall differ from the initial individualized family services plan because of the child's developmental progress, and may consist of only service coordination, evaluation, and assessments.

(b) "Developmental delay" means a delay in one or more of the following areas of childhood development as measured by appropriate diagnostic instruments and standard procedures: cognitive; physical, including vision and hearing; language, speech and communication; social or emotional; or adaptive. The term means a delay of 30% or more below the mean in function in one or more of those areas.

(c) "Physical or mental condition which typically results in developmental delay" means:

   (1) a diagnosed medical disorder or exposure to a toxic substance bearing a relatively well known expectancy for developmental outcomes within varying ranges of developmental disabilities; or

   (2) a history of prenatal, perinatal, neonatal or early developmental events suggestive of biological insults to
the developing central nervous system and which either
singly or collectively increase the probability of
developing a disability or delay based on a medical
history.

(d) "Informed clinical opinion" means both clinical
observations and parental participation to determine
eligibility by a consensus of a multidisciplinary team of 2 or
more members based on their professional experience and
expertise.

(e) "Early intervention services" means services which:

(1) are designed to meet the developmental needs of
each child eligible under this Act and the needs of his or
her family;

(2) are selected in collaboration with the child's
family;

(3) are provided under public supervision;

(4) are provided at no cost except where a schedule of
sliding scale fees or other system of payments by families
has been adopted in accordance with State and federal law;

(5) are designed to meet an infant's or toddler's
developmental needs in any of the following areas:

(A) physical development, including vision and
hearing,

(B) cognitive development,

(C) communication development,

(D) social or emotional development, or
(E) adaptive development;

(6) meet the standards of the State, including the
requirements of this Act;

(7) include one or more of the following:

(A) family training,

(B) social work services, including counseling,
and home visits,

(C) special instruction,

(D) speech, language pathology and audiology,

(E) occupational therapy,

(F) physical therapy,

(G) psychological services,

(H) service coordination services,

(I) medical services only for diagnostic or
evaluation purposes,

(J) early identification, screening, and
assessment services,

(K) health services specified by the lead agency as
necessary to enable the infant or toddler to benefit
from the other early intervention services,

(L) vision services,

(M) transportation,

(N) assistive technology devices and services,

(O) nursing services,

(P) nutrition services, and

(Q) sign language and cued language services;
(8) are provided by qualified personnel, including but not limited to:
   (A) child development specialists or special educators, including teachers of children with hearing impairments (including deafness) and teachers of children with vision impairments (including blindness),
   (B) speech and language pathologists and audiologists,
   (C) occupational therapists,
   (D) physical therapists,
   (E) social workers,
   (F) nurses,
   (G) dietitian nutritionists,
   (H) vision specialists, including ophthalmologists and optometrists,
   (I) psychologists, and
   (J) physicians;
(9) are provided in conformity with an Individualized Family Service Plan;
(10) are provided throughout the year; and
(11) are provided in natural environments, to the maximum extent appropriate, which may include the home and community settings, unless justification is provided consistent with federal regulations adopted under Sections 1431 through 1444 of Title 20 of the United States Code.
(f) "Individualized Family Service Plan" or "Plan" means a written plan for providing early intervention services to a child eligible under this Act and the child's family, as set forth in Section 11.

(g) "Local interagency agreement" means an agreement entered into by local community and State and regional agencies receiving early intervention funds directly from the State and made in accordance with State interagency agreements providing for the delivery of early intervention services within a local community area.

(h) "Council" means the Illinois Interagency Council on Early Intervention established under Section 4.

(i) "Lead agency" means the State agency responsible for administering this Act and receiving and disbursing public funds received in accordance with State and federal law and rules.

(i-5) "Central billing office" means the central billing office created by the lead agency under Section 13.

(j) "Child find" means a service which identifies eligible infants and toddlers.

(k) "Regional intake entity" means the lead agency's designated entity responsible for implementation of the Early Intervention Services System within its designated geographic area.

(l) "Early intervention provider" means an individual who is qualified, as defined by the lead agency, to provide one or
more types of early intervention services, and who has enrolled
as a provider in the early intervention program.

(m) "Fully credentialed early intervention provider" means
an individual who has met the standards in the State applicable
to the relevant profession, and has met such other
qualifications as the lead agency has determined are suitable
for personnel providing early intervention services, including
pediatric experience, education, and continuing education. The
lead agency shall establish these qualifications by rule filed
no later than 180 days after the effective date of this
amendatory Act of the 92nd General Assembly.
(Source: P.A. 97-902, eff. 8-6-12; 98-41, eff. 6-28-13.)

(325 ILCS 20/3a new)

Sec. 3a. Lead poisoning. No later than 180 days after the
effective date of this amendatory Act of the 101st General
Assembly, the lead agency shall adopt rules to update 89 Ill.
Adm. Code 500.Appendix E by: (i) expanding the list of Medical
Conditions Resulting in High Probability of Developmental
Delay to include lead poisoning as a medical condition approved
by the lead agency for the purposes of this Act; and (ii)
defining "confirmed blood lead level" and "elevated blood lead
level" or "EBL" to have the same meanings ascribed to those
terms by the Department of Public Health in 77 Ill. Adm. Code
845.20.
Section 5-100. The Environmental Protection Act is amended by changing Sections 22.15, 55.6, and 57.11 as follows:

(415 ILCS 5/22.15) (from Ch. 111 1/2, par. 1022.15)
Sec. 22.15. Solid Waste Management Fund; fees.
(a) There is hereby created within the State Treasury a special fund to be known as the "Solid Waste Management Fund," to be constituted from the fees collected by the State pursuant to this Section, from repayments of loans made from the Fund for solid waste projects, from registration fees collected pursuant to the Consumer Electronics Recycling Act, and from amounts transferred into the Fund pursuant to Public Act 100-433. Moneys received by the Department of Commerce and Economic Opportunity in repayment of loans made pursuant to the Illinois Solid Waste Management Act shall be deposited into the General Revenue Fund.
(b) The Agency shall assess and collect a fee in the amount set forth herein from the owner or operator of each sanitary landfill permitted or required to be permitted by the Agency to dispose of solid waste if the sanitary landfill is located off the site where such waste was produced and if such sanitary landfill is owned, controlled, and operated by a person other than the generator of such waste. The Agency shall deposit all fees collected into the Solid Waste Management Fund. If a site is contiguous to one or more landfills owned or operated by the same person, the volumes permanently disposed of by each
landfill shall be combined for purposes of determining the fee under this subsection. Beginning on July 1, 2018, and on the first day of each month thereafter during fiscal years 2019 and 2020, the State Comptroller shall direct and State Treasurer shall transfer an amount equal to 1/12 of $5,000,000 per fiscal year from the Solid Waste Management Fund to the General Revenue Fund.

(1) If more than 150,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall either pay a fee of 95 cents per cubic yard or, alternatively, the owner or operator may weigh the quantity of the solid waste permanently disposed of with a device for which certification has been obtained under the Weights and Measures Act and pay a fee of $2.00 per ton of solid waste permanently disposed of. In no case shall the fee collected or paid by the owner or operator under this paragraph exceed $1.55 per cubic yard or $3.27 per ton.

(2) If more than 100,000 cubic yards but not more than 150,000 cubic yards of non-hazardous waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $52,630.

(3) If more than 50,000 cubic yards but not more than 100,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $23,790.
(4) If more than 10,000 cubic yards but not more than 50,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $7,260.

(5) If not more than 10,000 cubic yards of non-hazardous solid waste is permanently disposed of at a site in a calendar year, the owner or operator shall pay a fee of $1,050.

(c) (Blank).

(d) The Agency shall establish rules relating to the collection of the fees authorized by this Section. Such rules shall include, but not be limited to:

(1) necessary records identifying the quantities of solid waste received or disposed;

(2) the form and submission of reports to accompany the payment of fees to the Agency;

(3) the time and manner of payment of fees to the Agency, which payments shall not be more often than quarterly; and

(4) procedures setting forth criteria establishing when an owner or operator may measure by weight or volume during any given quarter or other fee payment period.

(e) Pursuant to appropriation, all monies in the Solid Waste Management Fund shall be used by the Agency and the Department of Commerce and Economic Opportunity for the purposes set forth in this Section and in the Illinois Solid
Waste Management Act, including for the costs of fee collection and administration, and for the administration of (1) the Consumer Electronics Recycling Act and (2) until January 1, 2020, the Electronic Products Recycling and Reuse Act.

(f) The Agency is authorized to enter into such agreements and to promulgate such rules as are necessary to carry out its duties under this Section and the Illinois Solid Waste Management Act.

(g) On the first day of January, April, July, and October of each year, beginning on July 1, 1996, the State Comptroller and Treasurer shall transfer $500,000 from the Solid Waste Management Fund to the Hazardous Waste Fund. Moneys transferred under this subsection (g) shall be used only for the purposes set forth in item (1) of subsection (d) of Section 22.2.

(h) The Agency is authorized to provide financial assistance to units of local government for the performance of inspecting, investigating and enforcement activities pursuant to Section 4(r) at nonhazardous solid waste disposal sites.

(i) The Agency is authorized to conduct household waste collection and disposal programs.

(j) A unit of local government, as defined in the Local Solid Waste Disposal Act, in which a solid waste disposal facility is located may establish a fee, tax, or surcharge with regard to the permanent disposal of solid waste. All fees, taxes, and surcharges collected under this subsection shall be utilized for solid waste management purposes, including
long-term monitoring and maintenance of landfills, planning, implementation, inspection, enforcement and other activities consistent with the Solid Waste Management Act and the Local Solid Waste Disposal Act, or for any other environment-related purpose, including but not limited to an environment-related public works project, but not for the construction of a new pollution control facility other than a household hazardous waste facility. However, the total fee, tax or surcharge imposed by all units of local government under this subsection (j) upon the solid waste disposal facility shall not exceed:

(1) 60¢ per cubic yard if more than 150,000 cubic yards of non-hazardous solid waste is permanently disposed of at the site in a calendar year, unless the owner or operator weighs the quantity of the solid waste received with a device for which certification has been obtained under the Weights and Measures Act, in which case the fee shall not exceed $1.27 per ton of solid waste permanently disposed of.

(2) $33,350 if more than 100,000 cubic yards, but not more than 150,000 cubic yards, of non-hazardous waste is permanently disposed of at the site in a calendar year.

(3) $15,500 if more than 50,000 cubic yards, but not more than 100,000 cubic yards, of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

(4) $4,650 if more than 10,000 cubic yards, but not more than 50,000 cubic yards, of non-hazardous solid waste
is permanently disposed of at the site in a calendar year.

(5) $650 if not more than 10,000 cubic yards of non-hazardous solid waste is permanently disposed of at the site in a calendar year.

The corporate authorities of the unit of local government may use proceeds from the fee, tax, or surcharge to reimburse a highway commissioner whose road district lies wholly or partially within the corporate limits of the unit of local government for expenses incurred in the removal of nonhazardous, nonfluid municipal waste that has been dumped on public property in violation of a State law or local ordinance.

A county or Municipal Joint Action Agency that imposes a fee, tax, or surcharge under this subsection may use the proceeds thereof to reimburse a municipality that lies wholly or partially within its boundaries for expenses incurred in the removal of nonhazardous, nonfluid municipal waste that has been dumped on public property in violation of a State law or local ordinance.

If the fees are to be used to conduct a local sanitary landfill inspection or enforcement program, the unit of local government must enter into a written delegation agreement with the Agency pursuant to subsection (r) of Section 4. The unit of local government and the Agency shall enter into such a written delegation agreement within 60 days after the establishment of such fees. At least annually, the Agency shall conduct an audit of the expenditures made by units of local government from the
funds granted by the Agency to the units of local government for purposes of local sanitary landfill inspection and enforcement programs, to ensure that the funds have been expended for the prescribed purposes under the grant.

The fees, taxes or surcharges collected under this subsection (j) shall be placed by the unit of local government in a separate fund, and the interest received on the moneys in the fund shall be credited to the fund. The moneys in the fund may be accumulated over a period of years to be expended in accordance with this subsection.

A unit of local government, as defined in the Local Solid Waste Disposal Act, shall prepare and distribute to the Agency, in April of each year, a report that details spending plans for monies collected in accordance with this subsection. The report will at a minimum include the following:

(1) The total monies collected pursuant to this subsection.

(2) The most current balance of monies collected pursuant to this subsection.

(3) An itemized accounting of all monies expended for the previous year pursuant to this subsection.

(4) An estimation of monies to be collected for the following 3 years pursuant to this subsection.

(5) A narrative detailing the general direction and scope of future expenditures for one, 2 and 3 years.

The exemptions granted under Sections 22.16 and 22.16a, and
under subsection (k) of this Section, shall be applicable to any fee, tax or surcharge imposed under this subsection (j); except that the fee, tax or surcharge authorized to be imposed under this subsection (j) may be made applicable by a unit of local government to the permanent disposal of solid waste after December 31, 1986, under any contract lawfully executed before June 1, 1986 under which more than 150,000 cubic yards (or 50,000 tons) of solid waste is to be permanently disposed of, even though the waste is exempt from the fee imposed by the State under subsection (b) of this Section pursuant to an exemption granted under Section 22.16.

(k) In accordance with the findings and purposes of the Illinois Solid Waste Management Act, beginning January 1, 1989 the fee under subsection (b) and the fee, tax or surcharge under subsection (j) shall not apply to:

(1) waste which is hazardous waste;

(2) waste which is pollution control waste;

(3) waste from recycling, reclamation or reuse processes which have been approved by the Agency as being designed to remove any contaminant from wastes so as to render such wastes reusable, provided that the process renders at least 50% of the waste reusable;

(4) non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency; or

(5) any landfill which is permitted by the Agency to
receive only demolition or construction debris or landscape waste.

(Source: P.A. 100-103, eff. 8-11-17; 100-433, eff. 8-25-17; 100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff. 8-14-18.)

(415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

Sec. 55.6. Used Tire Management Fund.

(a) There is hereby created in the State Treasury a special fund to be known as the Used Tire Management Fund. There shall be deposited into the Fund all monies received as (1) recovered costs or proceeds from the sale of used tires under Section 55.3 of this Act, (2) repayment of loans from the Used Tire Management Fund, or (3) penalties or punitive damages for violations of this Title, except as provided by subdivision (b)(4) or (b)(4-5) of Section 42.

(b) Beginning January 1, 1992, in addition to any other fees required by law, the owner or operator of each site required to be registered or permitted under subsection (d) or (d-5) of Section 55 shall pay to the Agency an annual fee of $100. Fees collected under this subsection shall be deposited into the Environmental Protection Permit and Inspection Fund.

(c) Pursuant to appropriation, moneys monies up to an amount of $4 million per fiscal year from the Used Tire Management Fund shall be allocated as follows:

(1) 38% shall be available to the Agency for the
following purposes, provided that priority shall be given
to item (i):

(i) To undertake preventive, corrective or removal
action as authorized by and in accordance with Section
55.3, and to recover costs in accordance with Section
55.3.

(ii) For the performance of inspection and
enforcement activities for used and waste tire sites.

(iii) (Blank).

(iv) To provide financial assistance to units of
local government for the performance of inspecting,
investigating and enforcement activities pursuant to
subsection (r) of Section 4 at used and waste tire
sites.

(v) To provide financial assistance for used and
waste tire collection projects sponsored by local
government or not-for-profit corporations.

(vi) For the costs of fee collection and
administration relating to used and waste tires, and to
accomplish such other purposes as are authorized by
this Act and regulations thereunder.

(vii) To provide financial assistance to units of
local government and private industry for the purposes
of:

(A) assisting in the establishment of
facilities and programs to collect, process, and
utilize used and waste tires and tire-derived materials;

(B) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials; and

(C) applying demonstrated technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials.

(2) (Blank). For fiscal years beginning prior to July 1, 2004, 23% shall be available to the Department of Commerce and Economic Opportunity for the following purposes, provided that priority shall be given to item (A):

(A) To provide grants or loans for the purposes of:

   (i) assisting units of local government and private industry in the establishment of facilities and programs to collect, process and utilize used and waste tires and tire derived materials;

   (ii) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing and utilizing used and waste tires and tire derived materials; and

   (iii) applying demonstrated technologies as a
means of collecting, storing, processing, and
utilizing used and waste tires and tire derived
materials.
(B) To develop educational material for use by
officials and the public to better understand and
respond to the problems posed by used tires and
associated insects.
(C) (Blank).
(D) To perform such research as the Director deems
appropriate to help meet the purposes of this Act.
(E) To pay the costs of administration of its
activities authorized under this Act.
(2.1) For the fiscal year beginning July 1, 2004 and
for all fiscal years thereafter, 23% shall be deposited
into the General Revenue Fund. For fiscal years 2019
and 2020 only, such transfers are at the direction of the
Department of Revenue, and shall be made within 30 days
after the end of each quarter.
(3) 25% shall be available to the Illinois Department
of Public Health for the following purposes:
(A) To investigate threats or potential threats to
the public health related to mosquitoes and other
vectors of disease associated with the improper
storage, handling and disposal of tires, improper
waste disposal, or natural conditions.
(B) To conduct surveillance and monitoring
activities for mosquitoes and other arthropod vectors of disease, and surveillance of animals which provide a reservoir for disease-producing organisms.

(C) To conduct training activities to promote vector control programs and integrated pest management as defined in the Vector Control Act.

(D) To respond to inquiries, investigate complaints, conduct evaluations and provide technical consultation to help reduce or eliminate public health hazards and nuisance conditions associated with mosquitoes and other vectors.

(E) To provide financial assistance to units of local government for training, investigation and response to public nuisances associated with mosquitoes and other vectors of disease.

(4) 2% shall be available to the Department of Agriculture for its activities under the Illinois Pesticide Act relating to used and waste tires.

(5) 2% shall be available to the Pollution Control Board for administration of its activities relating to used and waste tires.

(6) 10% shall be available to the University of Illinois for the Prairie Research Institute to perform research to study the biology, distribution, population ecology, and biosystematics of tire-breeding arthropods, especially mosquitoes, and the diseases they spread.
(d) By January 1, 1998, and biennially thereafter, each State agency receiving an appropriation from the Used Tire Management Fund shall report to the Governor and the General Assembly on its activities relating to the Fund.

(e) Any monies appropriated from the Used Tire Management Fund, but not obligated, shall revert to the Fund.

(f) In administering the provisions of subdivisions (1), (2) and (3) of subsection (c) of this Section, the Agency, the Department of Commerce and Economic Opportunity, and the Illinois Department of Public Health shall ensure that appropriate funding assistance is provided to any municipality with a population over 1,000,000 or to any sanitary district which serves a population over 1,000,000.

(g) Pursuant to appropriation, monies in excess of $4 million per fiscal year from the Used Tire Management Fund shall be used as follows:

(1) 55% shall be available to the Agency for the following purposes, provided that priority shall be given to subparagraph (A):

(A) To undertake preventive, corrective or renewed action as authorized by and in accordance with Section 55.3 and to recover costs in accordance with Section 55.3.

(B) To provide financial assistance to units of local government and private industry for the purposes of:
(i) assisting in the establishment of facilities and programs to collect, process, and utilize used and waste tires and tire-derived materials;

(ii) demonstrating the feasibility of innovative technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials; and

(iii) applying demonstrated technologies as a means of collecting, storing, processing, and utilizing used and waste tires and tire-derived materials.

(C) To provide grants to public universities for vector-related research, disease-related research, and for related laboratory-based equipment and field-based equipment.

(2) (Blank). For fiscal years beginning prior to July 1, 2004, 45% shall be available to the Department of Commerce and Economic Opportunity to provide grants or loans for the purposes of:

(i) assisting units of local government and private industry in the establishment of facilities and programs to collect, process and utilize waste tires and tire-derived material;

(ii) demonstrating the feasibility of innovative technologies as a means of collecting, storing,
processing, and utilizing used and waste tires and tire
derived materials; and

(iii) applying demonstrated technologies as a
means of collecting, storing, processing, and
utilizing used and waste tires and tire derived
materials.

(3) For the fiscal year beginning July 1, 2004 and for
all fiscal years thereafter, 45% shall be deposited into
the General Revenue Fund. For fiscal years 2019 and
2020 only, such transfers are at the direction of the
Department of Revenue, and shall be made within 30 days
after the end of each quarter.

(Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;
100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.
8-14-18.)

(415 ILCS 5/57.11)

Sec. 57.11. Underground Storage Tank Fund; creation.

(a) There is hereby created in the State Treasury a special
fund to be known as the Underground Storage Tank Fund. There
shall be deposited into the Underground Storage Tank Fund all
moneys received by the Office of the State Fire Marshal
as fees for underground storage tanks under Sections 4 and 5 of
the Gasoline Storage Act, fees pursuant to the Motor Fuel Tax
Law, and beginning July 1, 2013, payments pursuant to the Use
Tax Act, the Service Use Tax Act, the Service Occupation Tax
Act, and the Retailers' Occupation Tax Act. All amounts held in 
the Underground Storage Tank Fund shall be invested at interest 
by the State Treasurer. All income earned from the investments 
shall be deposited into the Underground Storage Tank Fund no 
less frequently than quarterly. In addition to any other 
transfers that may be provided for by law, beginning on July 1, 
2018 and on the first day of each month thereafter during 
fiscal years 2019 and 2020 only, the State Comptroller 
shall direct and the State Treasurer shall transfer an amount 
equal to 1/12 of $10,000,000 from the Underground Storage Tank 
Fund to the General Revenue Fund. Moneys in the Underground 
Storage Tank Fund, pursuant to appropriation, may be used by 
the Agency and the Office of the State Fire Marshal for the 
following purposes:

(1) To take action authorized under Section 57.12 to 
recover costs under Section 57.12.

(2) To assist in the reduction and mitigation of damage 
caused by leaks from underground storage tanks, including 
but not limited to, providing alternative water supplies to 
persons whose drinking water has become contaminated as a 
result of those leaks.

(3) To be used as a matching amount towards federal 
assistance relative to the release of petroleum from 
underground storage tanks.

(4) For the costs of administering activities of the 
Agency and the Office of the State Fire Marshal relative to
the Underground Storage Tank Fund.

(5) For payment of costs of corrective action incurred by and indemnification to operators of underground storage tanks as provided in this Title.

(6) For a total of 2 demonstration projects in amounts in excess of a $10,000 deductible charge designed to assess the viability of corrective action projects at sites which have experienced contamination from petroleum releases. Such demonstration projects shall be conducted in accordance with the provision of this Title.

(7) Subject to appropriation, moneys in the Underground Storage Tank Fund may also be used by the Department of Revenue for the costs of administering its activities relative to the Fund and for refunds provided for in Section 13a.8 of the Motor Fuel Tax Act.

(b) Moneys in the Underground Storage Tank Fund may, pursuant to appropriation, be used by the Office of the State Fire Marshal or the Agency to take whatever emergency action is necessary or appropriate to assure that the public health or safety is not threatened whenever there is a release or substantial threat of a release of petroleum from an underground storage tank and for the costs of administering its activities relative to the Underground Storage Tank Fund.

(c) Beginning July 1, 1993, the Governor shall certify to the State Comptroller and State Treasurer the monthly amount necessary to pay debt service on State obligations issued
pursuant to Section 6 of the General Obligation Bond Act. On the last day of each month, the Comptroller shall order transferred and the Treasurer shall transfer from the Underground Storage Tank Fund to the General Obligation Bond Retirement and Interest Fund the amount certified by the Governor, plus any cumulative deficiency in those transfers for prior months.

(d) Except as provided in subsection (c) of this Section, the Underground Storage Tank Fund is not subject to administrative charges authorized under Section 8h of the State Finance Act that would in any way transfer any funds from the Underground Storage Tank Fund into any other fund of the State.

(e) Each fiscal year, subject to appropriation, the Agency may commit up to $10,000,000 of the moneys in the Underground Storage Tank Fund to the payment of corrective action costs for legacy sites that meet one or more of the following criteria as a result of the underground storage tank release: (i) the presence of free product, (ii) contamination within a regulated recharge area, a wellhead protection area, or the setback zone of a potable water supply well, (iii) contamination extending beyond the boundaries of the site where the release occurred, or (iv) such other criteria as may be adopted in Agency rules.

(1) Fund moneys committed under this subsection (e) shall be held in the Fund for payment of the corrective action costs for which the moneys were committed.

(2) The Agency may adopt rules governing the commitment
of Fund moneys under this subsection (e).

(3) This subsection (e) does not limit the use of Fund moneys at legacy sites as otherwise provided under this Title.

(4) For the purposes of this subsection (e), the term "legacy site" means a site for which (i) an underground storage tank release was reported prior to January 1, 2005, (ii) the owner or operator has been determined eligible to receive payment from the Fund for corrective action costs, and (iii) the Agency did not receive any applications for payment prior to January 1, 2010.

(f) Beginning July 1, 2013, if the amounts deposited into the Fund from moneys received by the Office of the State Fire Marshal as fees for underground storage tanks under Sections 4 and 5 of the Gasoline Storage Act and as fees pursuant to the Motor Fuel Tax Law during a State fiscal year are sufficient to pay all claims for payment by the fund received during that State fiscal year, then the amount of any payments into the fund pursuant to the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act during that State fiscal year shall be deposited as follows: 75% thereof shall be paid into the State treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.
ARTICLE 10. RETIREMENT CONTRIBUTIONS

Section 10-5. The State Finance Act is amended by changing Sections 8.12 and 14.1 as follows:

(30 ILCS 105/8.12) (from Ch. 127, par. 144.12)


(a) The moneys in the State Pensions Fund shall be used exclusively for the administration of the Revised Uniform Unclaimed Property Act and for the expenses incurred by the Auditor General for administering the provisions of Section 2-8.1 of the Illinois State Auditing Act and for operational expenses of the Office of the State Treasurer and for the funding of the unfunded liabilities of the designated retirement systems. Beginning in State fiscal year 2021 2020, payments to the designated retirement systems under this Section shall be in addition to, and not in lieu of, any State contributions required under the Illinois Pension Code.

"Designated retirement systems" means:

(1) the State Employees' Retirement System of Illinois;

(2) the Teachers' Retirement System of the State of Illinois;

(3) the State Universities Retirement System;
(4) the Judges Retirement System of Illinois; and
(5) the General Assembly Retirement System.

(b) Each year the General Assembly may make appropriations
from the State Pensions Fund for the administration of the
Revised Uniform Unclaimed Property Act.

(c) As soon as possible after July 30, 2004 (the effective
date of Public Act 93-839), the General Assembly shall
appropriate from the State Pensions Fund (1) to the State
Universities Retirement System the amount certified under
Section 15-165 during the prior year, (2) to the Judges
Retirement System of Illinois the amount certified under
Section 18-140 during the prior year, and (3) to the General
Assembly Retirement System the amount certified under Section
2-134 during the prior year as part of the required State
contributions to each of those designated retirement systems;
except that amounts appropriated under this subsection (c) in
State fiscal year 2005 shall not reduce the amount in the State
Pensions Fund below $5,000,000. If the amount in the State
Pensions Fund does not exceed the sum of the amounts certified
in Sections 15-165, 18-140, and 2-134 by at least $5,000,000,
the amount paid to each designated retirement system under this
subsection shall be reduced in proportion to the amount
certified by each of those designated retirement systems.

(c-5) For fiscal years 2006 through 2019, the General
Assembly shall appropriate from the State Pensions Fund to the
State Universities Retirement System the amount estimated to be
available during the fiscal year in the State Pensions Fund; provided, however, that the amounts appropriated under this subsection (c-5) shall not reduce the amount in the State Pensions Fund below $5,000,000.

(c-6) For fiscal year 2021 and each fiscal year thereafter, as soon as may be practical after any money is deposited into the State Pensions Fund from the Unclaimed Property Trust Fund, the State Treasurer shall apportion the deposited amount among the designated retirement systems as defined in subsection (a) to reduce their actuarial reserve deficiencies. The State Comptroller and State Treasurer shall pay the apportioned amounts to the designated retirement systems to fund the unfunded liabilities of the designated retirement systems. The amount apportioned to each designated retirement system shall constitute a portion of the amount estimated to be available for appropriation from the State Pensions Fund that is the same as that retirement system's portion of the total actual reserve deficiency of the systems, as determined annually by the Governor's Office of Management and Budget at the request of the State Treasurer. The amounts apportioned under this subsection shall not reduce the amount in the State Pensions Fund below $5,000,000.

(d) The Governor's Office of Management and Budget shall determine the individual and total reserve deficiencies of the designated retirement systems. For this purpose, the Governor's Office of Management and Budget shall utilize the
latest available audit and actuarial reports of each of the retirement systems and the relevant reports and statistics of the Public Employee Pension Fund Division of the Department of Insurance.

(d-1) (Blank). As soon as practicable after March 5, 2004 (the effective date of Public Act 93-665), the Comptroller shall direct and the Treasurer shall transfer from the State Pensions Fund to the General Revenue Fund, as funds become available, a sum equal to the amounts that would have been paid from the State Pensions Fund to the Teachers' Retirement System of the State of Illinois, the State Universities Retirement System, the Judges Retirement System of Illinois, the General Assembly Retirement System, and the State Employees' Retirement System of Illinois after March 5, 2004 (the effective date of Public Act 93-665) during the remainder of fiscal year 2004 to the designated retirement systems from the appropriations provided for in this Section if the transfers provided in Section 6z-61 had not occurred. The transfers described in this subsection (d-1) are to partially repay the General Revenue Fund for the costs associated with the bonds used to fund the moneys transferred to the designated retirement systems under Section 6z-61.

(e) The changes to this Section made by Public Act 88-593 shall first apply to distributions from the Fund for State fiscal year 1996.

(Source: P.A. 99-8, eff. 7-9-15; 99-78, eff. 7-20-15; 99-523,
Sec. 14.1. Appropriations for State contributions to the State Employees' Retirement System; payroll requirements.

(a) Appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this Section. Except as otherwise provided in subsections (a-1), (a-2), (a-3), and (a-4) at the time of each payment of salary to an employee under the personal services line item, payment shall be made to the State Employees' Retirement System, from the amount appropriated for State contributions to the State Employees' Retirement System, of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. If a line item appropriation to an employer for this purpose is exhausted or is unavailable due to any limitation on appropriations that may apply, (including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act), the amounts shall be paid under the continuing appropriation for this purpose contained in the State Pension Funds Continuing Appropriation Act.

(a-1) (Blank). Beginning on March 5, 2004 (the effective
date of Public Act 93-665) through the payment of the final payroll from fiscal year 2004 appropriations, appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this subsection (a-1). At the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the General Revenue Fund from the amount appropriated for State contributions to the State Employees' Retirement System of an amount calculated at the rate certified for fiscal year 2004 by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. No payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-2) (Blank). For fiscal year 2010 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2010 by the Board of Trustees of
the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2010 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-3) (Blank). For fiscal year 2011 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2011 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2011 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-4) In fiscal years 2012 and each fiscal year thereafter through 2019 only, at the time of each payment of
salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. In fiscal year years 2012 and each fiscal year thereafter through 2019 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(b) Except during the period beginning on March 5, 2004 (the effective date of Public Act 93-665) and ending at the time of the payment of the final payroll from fiscal year 2004 appropriations, the State Comptroller shall not approve for payment any payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees, unless the balance in the fund on which the payroll voucher is drawn is insufficient to pay the total payroll voucher, or unavailable due to any limitation on appropriations that may apply, including, but not limited to,
limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System, the Comptroller shall promptly so notify the Retirement System.

(b-1) (Blank). For fiscal year 2010 and fiscal year 2011 only, the State Comptroller shall not approve for payment any non-General Revenue Fund payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees, unless the balance in the fund on which the payroll voucher is drawn is insufficient to pay the total payroll voucher, or unavailable due to any limitation on appropriations that may apply, including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System of Illinois, the Comptroller shall promptly so notify the retirement system.

(c) Notwithstanding any other provisions of law, beginning
July 1, 2007, required State and employee contributions to the State Employees' Retirement System of Illinois relating to affected legislative staff employees shall be paid out of moneys appropriated for that purpose to the Commission on Government Forecasting and Accountability, rather than out of the lump-sum appropriations otherwise made for the payroll and other costs of those employees.

These payments must be made pursuant to payroll vouchers submitted by the employing entity as part of the regular payroll voucher process.

For the purpose of this subsection, "affected legislative staff employees" means legislative staff employees paid out of lump-sum appropriations made to the General Assembly, an Officer of the General Assembly, or the Senate Operations Commission, but does not include district-office staff or employees of legislative support services agencies.

(Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

Section 10-10. The Illinois Pension Code is amended by changing Sections 14-103.05, 14-131, 14-147.5, 14-147.6, 14-152.1, 15-155, 15-185.5, 15-185.6, 15-198, 16-158, 16-190.5, 16-190.6, and 16-203 as follows:

(40 ILCS 5/14-103.05) (from Ch. 108 1/2, par. 14-103.05)
Sec. 14-103.05. Employee.
(a) Any person employed by a Department who receives salary for personal services rendered to the Department on a warrant issued pursuant to a payroll voucher certified by a Department and drawn by the State Comptroller upon the State Treasurer, including an elected official described in subparagraph (d) of Section 14-104, shall become an employee for purpose of membership in the Retirement System on the first day of such employment.

A person entering service on or after January 1, 1972 and prior to January 1, 1984 shall become a member as a condition of employment and shall begin making contributions as of the first day of employment.

A person entering service on or after January 1, 1984 shall, upon completion of 6 months of continuous service which is not interrupted by a break of more than 2 months, become a member as a condition of employment. Contributions shall begin the first of the month after completion of the qualifying period.

A person employed by the Chicago Metropolitan Agency for Planning on the effective date of this amendatory Act of the 95th General Assembly who was a member of this System as an employee of the Chicago Area Transportation Study and makes an election under Section 14-104.13 to participate in this System for his or her employment with the Chicago Metropolitan Agency for Planning.

The qualifying period of 6 months of service is not
applicable to: (1) a person who has been granted credit for service in a position covered by the State Universities Retirement System, the Teachers' Retirement System of the State of Illinois, the General Assembly Retirement System, or the Judges Retirement System of Illinois unless that service has been forfeited under the laws of those systems; (2) a person entering service on or after July 1, 1991 in a noncovered position; (3) a person to whom Section 14-108.2a or 14-108.2b applies; or (4) a person to whom subsection (a-5) of this Section applies.

(a-5) A person entering service on or after December 1, 2010 shall become a member as a condition of employment and shall begin making contributions as of the first day of employment. A person serving in the qualifying period on December 1, 2010 will become a member on December 1, 2010 and shall begin making contributions as of December 1, 2010.

(b) The term "employee" does not include the following:

(1) members of the State Legislature, and persons electing to become members of the General Assembly Retirement System pursuant to Section 2-105;

(2) incumbents of offices normally filled by vote of the people;

(3) except as otherwise provided in this Section, any person appointed by the Governor with the advice and consent of the Senate unless that person elects to participate in this system;
(3.1) any person serving as a commissioner of an ethics commission created under the State Officials and Employees Ethics Act unless that person elects to participate in this system with respect to that service as a commissioner;

(3.2) any person serving as a part-time employee in any of the following positions: Legislative Inspector General, Special Legislative Inspector General, employee of the Office of the Legislative Inspector General, Executive Director of the Legislative Ethics Commission, or staff of the Legislative Ethics Commission, regardless of whether he or she is in active service on or after July 8, 2004 (the effective date of Public Act 93-685), unless that person elects to participate in this System with respect to that service; in this item (3.2), a "part-time employee" is a person who is not required to work at least 35 hours per week;

(3.3) any person who has made an election under Section 1-123 and who is serving either as legal counsel in the Office of the Governor or as Chief Deputy Attorney General;

(4) except as provided in Section 14-108.2 or 14-108.2c, any person who is covered or eligible to be covered by the Teachers' Retirement System of the State of Illinois, the State Universities Retirement System, or the Judges Retirement System of Illinois;

(5) an employee of a municipality or any other political subdivision of the State;
(6) any person who becomes an employee after June 30, 1979 as a public service employment program participant under the Federal Comprehensive Employment and Training Act and whose wages or fringe benefits are paid in whole or in part by funds provided under such Act;

(7) enrollees of the Illinois Young Adult Conservation Corps program, administered by the Department of Natural Resources, authorized grantee pursuant to Title VIII of the "Comprehensive Employment and Training Act of 1973", 29 USC 993, as now or hereafter amended;

(8) enrollees and temporary staff of programs administered by the Department of Natural Resources under the Youth Conservation Corps Act of 1970;

(9) any person who is a member of any professional licensing or disciplinary board created under an Act administered by the Department of Professional Regulation or a successor agency or created or re-created after the effective date of this amendatory Act of 1997, and who receives per diem compensation rather than a salary, notwithstanding that such per diem compensation is paid by warrant issued pursuant to a payroll voucher; such persons have never been included in the membership of this System, and this amendatory Act of 1987 (P.A. 84-1472) is not intended to effect any change in the status of such persons;

(10) any person who is a member of the Illinois Health
Care Cost Containment Council, and receives per diem compensation rather than a salary, notwithstanding that such per diem compensation is paid by warrant issued pursuant to a payroll voucher; such persons have never been included in the membership of this System, and this amendatory Act of 1987 is not intended to effect any change in the status of such persons;

(11) any person who is a member of the Oil and Gas Board created by Section 1.2 of the Illinois Oil and Gas Act, and receives per diem compensation rather than a salary, notwithstanding that such per diem compensation is paid by warrant issued pursuant to a payroll voucher;

(12) a person employed by the State Board of Higher Education in a position with the Illinois Century Network as of June 30, 2004, who remains continuously employed after that date by the Department of Central Management Services in a position with the Illinois Century Network and participates in the Article 15 system with respect to that employment;

(13) any person who first becomes a member of the Civil Service Commission on or after January 1, 2012;

(14) any person, other than the Director of Employment Security, who first becomes a member of the Board of Review of the Department of Employment Security on or after January 1, 2012;

(15) any person who first becomes a member of the Civil
Service Commission on or after January 1, 2012;

(16) any person who first becomes a member of the Illinois Liquor Control Commission on or after January 1, 2012;

(17) any person who first becomes a member of the Secretary of State Merit Commission on or after January 1, 2012;

(18) any person who first becomes a member of the Human Rights Commission on or after January 1, 2012 unless he or she is eligible to participate in accordance with subsection (d) of this Section;

(19) any person who first becomes a member of the State Mining Board on or after January 1, 2012;

(20) any person who first becomes a member of the Property Tax Appeal Board on or after January 1, 2012;

(21) any person who first becomes a member of the Illinois Racing Board on or after January 1, 2012;

(22) any person who first becomes a member of the Department of State Police Merit Board on or after January 1, 2012;

(23) any person who first becomes a member of the Illinois State Toll Highway Authority on or after January 1, 2012; or

(24) any person who first becomes a member of the Illinois State Board of Elections on or after January 1, 2012.
(c) An individual who represents or is employed as an officer or employee of a statewide labor organization that represents members of this System may participate in the System and shall be deemed an employee, provided that (1) the individual has previously earned creditable service under this Article, (2) the individual files with the System an irrevocable election to become a participant within 6 months after the effective date of this amendatory Act of the 94th General Assembly, and (3) the individual does not receive credit for that employment under any other provisions of this Code. An employee under this subsection (c) is responsible for paying to the System both (i) employee contributions based on the actual compensation received for service with the labor organization and (ii) employer contributions based on the percentage of payroll certified by the board; all or any part of these contributions may be paid on the employee's behalf or picked up for tax purposes (if authorized under federal law) by the labor organization.

A person who is an employee as defined in this subsection (c) may establish service credit for similar employment prior to becoming an employee under this subsection by paying to the System for that employment the contributions specified in this subsection, plus interest at the effective rate from the date of service to the date of payment. However, credit shall not be granted under this subsection (c) for any such prior employment for which the applicant received credit under any other
provision of this Code or during which the applicant was on a leave of absence.

(d) A person appointed as a member of the Human Rights Commission on or after June 1, 2019 may elect to participate in the System and shall be deemed an employee. Service and contributions shall begin on the first payroll period immediately following the employee's election to participate in the System.

A person who is an employee as described in this subsection (d) may establish service credit for employment as a Human Rights Commissioner that occurred on or after June 1, 2019 and before establishing service under this subsection by paying to the System for that employment the contributions specified in paragraph (1) of subsection (a) of Section 14-133, plus regular interest from the date of service to the date of payment.

(Source: P.A. 96-1490, eff. 1-1-11; 97-609, eff. 1-1-12.)

(40 ILCS 5/14-131)

Sec. 14-131. Contributions by State.

(a) The State shall make contributions to the System by appropriations of amounts which, together with other employer contributions from trust, federal, and other funds, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.
For the purposes of this Section and Section 14-135.08, references to State contributions refer only to employer contributions and do not include employee contributions that are picked up or otherwise paid by the State or a department on behalf of the employee.

(b) The Board shall determine the total amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board, using the formula in subsection (e).

The Board shall also determine a State contribution rate for each fiscal year, expressed as a percentage of payroll, based on the total required State contribution for that fiscal year (less the amount received by the System from appropriations under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act, if any, for the fiscal year ending on the June 30 immediately preceding the applicable November 15 certification deadline), the estimated payroll (including all forms of compensation) for personal services rendered by eligible employees, and the recommendations of the actuary.

For the purposes of this Section and Section 14.1 of the State Finance Act, the term "eligible employees" includes employees who participate in the System, persons who may elect to participate in the System but have not so elected, persons who are serving a qualifying period that is required for participation, and annuitants employed by a department as
described in subdivision (a)(1) or (a)(2) of Section 14-111.

(c) Contributions shall be made by the several departments for each pay period by warrants drawn by the State Comptroller against their respective funds or appropriations based upon vouchers stating the amount to be so contributed. These amounts shall be based on the full rate certified by the Board under Section 14-135.08 for that fiscal year. From March 5, 2004 (the effective date of Public Act 93-665) through the payment of the final payroll from fiscal year 2004 appropriations, the several departments shall not make contributions for the remainder of fiscal year 2004 but shall instead make payments as required under subsection (a-1) of Section 14.1 of the State Finance Act. The several departments shall resume those contributions at the commencement of fiscal year 2005.

(c-1) Notwithstanding subsection (c) of this Section, for fiscal years 2010, 2012, and each fiscal year thereafter 2013, 2014, 2015, 2016, 2017, 2018, and 2019 only, contributions by the several departments are not required to be made for General Revenue Funds payrolls processed by the Comptroller. Payrolls paid by the several departments from all other State funds must continue to be processed pursuant to subsection (c) of this Section.

(c-2) For State fiscal years 2010, 2012, and each fiscal year thereafter 2013, 2014, 2015, 2016, 2017, 2018, and 2019 only, on or as soon as possible after the 15th day of each month, the Board shall submit vouchers for payment of State
contributions to the System, in a total monthly amount of
one-twelth of the fiscal year General Revenue Fund
contribution as certified by the System pursuant to Section

(d) If an employee is paid from trust funds or federal
funds, the department or other employer shall pay employer
contributions from those funds to the System at the certified
rate, unless the terms of the trust or the federal-State
agreement preclude the use of the funds for that purpose, in
which case the required employer contributions shall be paid by
the State. From March 5, 2004 (the effective date of Public Act
93-665) through the payment of the final payroll from fiscal
year 2004 appropriations, the department or other employer
shall not pay contributions for the remainder of fiscal year
2004 but shall instead make payments as required under
subsection (a-1) of Section 14.1 of the State Finance Act. The
department or other employer shall resume payment of
contributions at the commencement of fiscal year 2005.

(e) For State fiscal years 2012 through 2045, the minimum
contribution to the System to be made by the State for each
fiscal year shall be an amount determined by the System to be
sufficient to bring the total assets of the System up to 90% of
the total actuarial liabilities of the System by the end of
State fiscal year 2045. In making these determinations, the
required State contribution shall be calculated each year as a
level percentage of payroll over the years remaining to and
including fiscal year 2045 and shall be determined under the
projected unit credit actuarial cost method.

A change in an actuarial or investment assumption that
increases or decreases the required State contribution and
first applies in State fiscal year 2018 or thereafter shall be
implemented in equal annual amounts over a 5-year period
beginning in the State fiscal year in which the actuarial
change first applies to the required State contribution.

A change in an actuarial or investment assumption that
increases or decreases the required State contribution and
first applied to the State contribution in fiscal year 2014,
2015, 2016, or 2017 shall be implemented:

(i) as already applied in State fiscal years before
2018; and

(ii) in the portion of the 5-year period beginning in
the State fiscal year in which the actuarial change first
applied that occurs in State fiscal year 2018 or
thereafter, by calculating the change in equal annual
amounts over that 5-year period and then implementing it at
the resulting annual rate in each of the remaining fiscal
years in that 5-year period.

For State fiscal years 1996 through 2005, the State
collection to the System, as a percentage of the applicable
employee payroll, shall be increased in equal annual increments
so that by State fiscal year 2011, the State is contributing at
the rate required under this Section; except that (i) for State
fiscal year 1998, for all purposes of this Code and any other law of this State, the certified percentage of the applicable employee payroll shall be 5.052% for employees earning eligible creditable service under Section 14-110 and 6.500% for all other employees, notwithstanding any contrary certification made under Section 14-135.08 before July 7, 1997 (the effective date of Public Act 90-65), and (ii) in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a): 9.8% in FY 1999; 10.0% in FY 2000; 10.2% in FY 2001; 10.4% in FY 2002; 10.6% in FY 2003; and 10.8% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2006 is $203,783,900.

Notwithstanding any other provision of this Article, the total required State contribution to the System for State fiscal year 2007 is $344,164,400.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.
Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2010 is $723,703,100 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to Section 14-135.08 and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Beginning in State fiscal year 2046, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 90% of the total actuarial liabilities of the System.

Amounts received by the System pursuant to Section 25 of
the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 14-135.08, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act. In determining this maximum for State
fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(f) (Blank). After the submission of all payments for eligible employees from personal services line items in fiscal year 2004 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2004 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of Public Act 93-665 had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2004 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2004 through payments under this Section and under Section 6z-61 of the State Finance Act. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2004 Shortfall" for purposes of this Section, and the
Fiscal Year 2004 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2004 Overpayment" for purposes of this Section, and the Fiscal Year 2004 Overpayment shall be repaid by the System to the Pension Contribution Fund as soon as practicable after the certification.

(g) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(h) For purposes of determining the required State contribution to the System for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the System's actuarially assumed rate of return.

(i) (Blank). After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2010 have been made, the Comptroller shall provide to the System a certification of
the sum of all fiscal year 2010 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of Public Act 96-45 had not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2010 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2010 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2010 Shortfall" for purposes of this Section, and the Fiscal Year 2010 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2010 Overpayment" for purposes of this Section, and the Fiscal Year 2010 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(j) (Blank). After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2011 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2011 expenditures for personal services that would have been covered by payments to the System under this Section if the provisions of Public Act 96-1497 had
not been enacted. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for fiscal year 2011 in order to meet the State's obligation under this Section. The System shall compare this amount due to the amount received by the System in fiscal year 2011 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2011 Shortfall" for purposes of this Section, and the Fiscal Year 2011 Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Fiscal Year 2011 Overpayment" for purposes of this Section, and the Fiscal Year 2011 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(k) For fiscal year years 2012 and each fiscal year thereafter through 2019 only, after the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in the fiscal year have been made, the Comptroller shall provide to the System a certification of the sum of all expenditures in the fiscal year for personal services. Upon receipt of the certification, the System shall determine the amount due to the System based on the full rate certified by the Board under Section 14-135.08 for the fiscal year in order to meet the State's obligation
under this Section. The System shall compare this amount due to the amount received by the System for the fiscal year. If the amount due is more than the amount received, the difference shall be termed the "Prior Fiscal Year Shortfall" for purposes of this Section, and the Prior Fiscal Year Shortfall shall be satisfied under Section 1.2 of the State Pension Funds Continuing Appropriation Act. If the amount due is less than the amount received, the difference shall be termed the "Prior Fiscal Year Overpayment" for purposes of this Section, and the Prior Fiscal Year Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(Source: P.A. 99-8, eff. 7-9-15; 99-523, eff. 6-30-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(40 ILCS 5/14-147.5)

Sec. 14-147.5. Accelerated pension benefit payment in lieu of any pension benefit.

(a) As used in this Section:

"Eligible person" means a person who:

(1) has terminated service;

(2) has accrued sufficient service credit to be eligible to receive a retirement annuity under this Article;

(3) has not received any retirement annuity under this Article; and
(4) has not made the election under Section 14-147.6.

"Pension benefit" means the benefits under this Article, or Article 1 as it relates to those benefits, including any anticipated annual increases, that an eligible person is entitled to upon attainment of the applicable retirement age. "Pension benefit" also includes applicable survivor's or disability benefits.

(b) As soon as practical after June 4, 2018 (the effective date of Public Act 100-587) this amendatory Act of the 100th General Assembly, the System shall calculate, using actuarial tables and other assumptions adopted by the Board, the present value of pension benefits for each eligible person who requests that information and shall offer each eligible person the opportunity to irrevocably elect to receive an amount determined by the System to be equal to 60% of the present value of his or her pension benefits in lieu of receiving any pension benefit. The offer shall specify the dollar amount that the eligible person will receive if he or she so elects and shall expire when a subsequent offer is made to an eligible person. An eligible person is limited to one calculation and offer per calendar year. The System shall make a good faith effort to contact every eligible person to notify him or her of the election.

Until June 30, 2024, an eligible person may irrevocably elect to receive an accelerated pension benefit payment in the amount that the System offers under this
subsection in lieu of receiving any pension benefit. A person who elects to receive an accelerated pension benefit payment under this Section may not elect to proceed under the Retirement Systems Reciprocal Act with respect to service under this Article.

(c) A person's creditable service under this Article shall be terminated upon the person's receipt of an accelerated pension benefit payment under this Section, and no other benefit shall be paid under this Article based on the terminated creditable service, including any retirement, survivor, or other benefit; except that to the extent that participation, benefits, or premiums under the State Employees Group Insurance Act of 1971 are based on the amount of service credit, the terminated service credit shall be used for that purpose.

(d) If a person who has received an accelerated pension benefit payment under this Section returns to active service under this Article, then:

(1) Any benefits under the System earned as a result of that return to active service shall be based solely on the person's creditable service arising from the return to active service.

(2) The accelerated pension benefit payment may not be repaid to the System, and the terminated creditable service may not under any circumstances be reinstated.

(e) As a condition of receiving an accelerated pension
benefit payment, the accelerated pension benefit payment must be transferred into a tax qualified retirement plan or account. The accelerated pension benefit payment under this Section may be subject to withholding or payment of applicable taxes, but to the extent permitted by federal law, a person who receives an accelerated pension benefit payment under this Section must direct the System to pay all of that payment as a rollover into another retirement plan or account qualified under the Internal Revenue Code of 1986, as amended.

(f) Upon receipt of a member's irrevocable election to receive an accelerated pension benefit payment under this Section, the System shall submit a voucher to the Comptroller for payment of the member's accelerated pension benefit payment. The Comptroller shall transfer the amount of the voucher from the State Pension Obligation Acceleration Bond Fund to the System, and the System shall transfer the amount into the member's eligible retirement plan or qualified account.

(g) The Board shall adopt any rules, including emergency rules, necessary to implement this Section.

(h) No provision of this Section shall be interpreted in a way that would cause the applicable System to cease to be a qualified plan under the Internal Revenue Code of 1986.

(Source: P.A. 100-587, eff. 6-4-18.)

(40 ILCS 5/14-147.6)
Sec. 14-147.6. Accelerated pension benefit payment for a reduction in annual retirement annuity and survivor's annuity increases.

(a) As used in this Section:

"Accelerated pension benefit payment" means a lump sum payment equal to 70% of the difference of the present value of the automatic annual increases to a Tier 1 member's retirement annuity and survivor's annuity using the formula applicable to the Tier 1 member and the present value of the automatic annual increases to the Tier 1 member's retirement annuity using the formula provided under subsection (b-5) and survivor's annuity using the formula provided under subsection (b-6).

"Eligible person" means a person who:

(1) is a Tier 1 member;

(2) has submitted an application for a retirement annuity under this Article;

(3) meets the age and service requirements for receiving a retirement annuity under this Article;

(4) has not received any retirement annuity under this Article; and

(5) has not made the election under Section 14-147.5.

(b) As soon as practical after June 4, 2018 (the effective date of Public Act 100-587) this amendatory Act of the 100th General Assembly and until June 30, 2021, the System shall implement an accelerated pension benefit payment option for eligible persons. Upon the request of an eligible person, the
System shall calculate, using actuarial tables and other assumptions adopted by the Board, an accelerated pension benefit payment amount and shall offer that eligible person the opportunity to irrevocably elect to have his or her automatic annual increases in retirement annuity calculated in accordance with the formula provided under subsection (b-5) and any increases in survivor's annuity payable to his or her survivor's annuity beneficiary calculated in accordance with the formula provided under subsection (b-6) in exchange for the accelerated pension benefit payment. The election under this subsection must be made before the eligible person receives the first payment of a retirement annuity otherwise payable under this Article.

(b-5) Notwithstanding any other provision of law, the retirement annuity of a person who made the election under subsection (b) shall be subject to annual increases on the January 1 occurring either on or after the attainment of age 67 or the first anniversary of the annuity start date, whichever is later. Each annual increase shall be calculated at 1.5% of the originally granted retirement annuity.

(b-6) Notwithstanding any other provision of law, a survivor's annuity payable to a survivor's annuity beneficiary of a person who made the election under subsection (b) shall be subject to annual increases on the January 1 occurring on or after the first anniversary of the commencement of the annuity. Each annual increase shall be calculated at 1.5% of the
originally granted survivor's annuity.

(c) If a person who has received an accelerated pension benefit payment returns to active service under this Article, then:

(1) the calculation of any future automatic annual increase in retirement annuity shall be calculated in accordance with the formula provided under subsection (b-5); and

(2) the accelerated pension benefit payment may not be repaid to the System.

(d) As a condition of receiving an accelerated pension benefit payment, the accelerated pension benefit payment must be transferred into a tax qualified retirement plan or account. The accelerated pension benefit payment under this Section may be subject to withholding or payment of applicable taxes, but to the extent permitted by federal law, a person who receives an accelerated pension benefit payment under this Section must direct the System to pay all of that payment as a rollover into another retirement plan or account qualified under the Internal Revenue Code of 1986, as amended.

(d-5) Upon receipt of a member's irrevocable election to receive an accelerated pension benefit payment under this Section, the System shall submit a voucher to the Comptroller for payment of the member's accelerated pension benefit payment. The Comptroller shall transfer the amount of the voucher to the System, and the System shall transfer the amount
(e) The Board shall adopt any rules, including emergency rules, necessary to implement this Section.

(f) No provision of this Section shall be interpreted in a way that would cause the applicable System to cease to be a qualified plan under the Internal Revenue Code of 1986.

(Source: P.A. 100-587, eff. 6-4-18.)

(40 ILCS 5/14-152.1)

Sec. 14-152.1. Application and expiration of new benefit increases.

(a) As used in this Section, "new benefit increase" means an increase in the amount of any benefit provided under this Article, or an expansion of the conditions of eligibility for any benefit under this Article, that results from an amendment to this Code that takes effect after June 1, 2005 (the effective date of Public Act 94-4). "New benefit increase", however, does not include any benefit increase resulting from the changes made to Article 1 or this Article by Public Act 96-37, Public Act 100-23, Public Act 100-587, Public Act 100-611, or this amendatory Act of the 101st General Assembly or this amendatory Act of the 100th General Assembly.

(b) Notwithstanding any other provision of this Code or any subsequent amendment to this Code, every new benefit increase is subject to this Section and shall be deemed to be granted only in conformance with and contingent upon compliance with
the provisions of this Section.

(c) The Public Act enacting a new benefit increase must identify and provide for payment to the System of additional funding at least sufficient to fund the resulting annual increase in cost to the System as it accrues.

Every new benefit increase is contingent upon the General Assembly providing the additional funding required under this subsection. The Commission on Government Forecasting and Accountability shall analyze whether adequate additional funding has been provided for the new benefit increase and shall report its analysis to the Public Pension Division of the Department of Insurance. A new benefit increase created by a Public Act that does not include the additional funding required under this subsection is null and void. If the Public Pension Division determines that the additional funding provided for a new benefit increase under this subsection is or has become inadequate, it may so certify to the Governor and the State Comptroller and, in the absence of corrective action by the General Assembly, the new benefit increase shall expire at the end of the fiscal year in which the certification is made.

(d) Every new benefit increase shall expire 5 years after its effective date or on such earlier date as may be specified in the language enacting the new benefit increase or provided under subsection (c). This does not prevent the General Assembly from extending or re-creating a new benefit increase
by law.

(e) Except as otherwise provided in the language creating the new benefit increase, a new benefit increase that expires under this Section continues to apply to persons who applied and qualified for the affected benefit while the new benefit increase was in effect and to the affected beneficiaries and alternate payees of such persons, but does not apply to any other person, including without limitation a person who continues in service after the expiration date and did not apply and qualify for the affected benefit while the new benefit increase was in effect.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-611, eff. 7-20-18; revised 7-25-18.)

(40 ILCS 5/15-155) (from Ch. 108 1/2, par. 15-155)

Sec. 15-155. Employer contributions.

(a) The State of Illinois shall make contributions by appropriations of amounts which, together with the other employer contributions from trust, federal, and other funds, employee contributions, income from investments, and other income of this System, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the
recommendations of the actuary, using the formula in subsection (a-1).

(a-1) For State fiscal years 2012 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For each of State fiscal years 2018, 2019, and 2020, the State shall make an additional contribution to the System equal to 2% of the total payroll of each employee who is deemed to have elected the benefits under Section 1-161 or who has made the election under subsection (c) of Section 1-161.

A change in an actuarial or investment assumption that increases or decreases the required State contribution and first applies in State fiscal year 2018 or thereafter shall be implemented in equal annual amounts over a 5-year period beginning in the State fiscal year in which the actuarial change first applies to the required State contribution.

A change in an actuarial or investment assumption that increases or decreases the required State contribution and first applied to the State contribution in fiscal year 2014,
2015, 2016, or 2017 shall be implemented:

(i) as already applied in State fiscal years before 2018; and

(ii) in the portion of the 5-year period beginning in the State fiscal year in which the actuarial change first applied that occurs in State fiscal year 2018 or thereafter, by calculating the change in equal annual amounts over that 5-year period and then implementing it at the resulting annual rate in each of the remaining fiscal years in that 5-year period.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $166,641,900.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $252,064,100.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is
contributing at the rate otherwise required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $702,514,000 and shall be made from the State Pensions Fund and proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2010, (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to Section 15-165 and shall be made from the State Pensions Fund and proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the General Revenue Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Beginning in State fiscal year 2046, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 90% of the total actuarial liabilities of the System.
Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not constitute payment of any portion of the minimum State contribution required under this Article in that fiscal year. Such amounts shall not reduce, and shall not be included in the calculation of, the required State contributions under this Article in any future year until the System has reached a funding ratio of at least 90%. A reference in this Article to the "required State contribution" or any substantially similar term does not include or apply to any amounts payable to the System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the required State contribution for State fiscal year 2005 and for fiscal year 2008 and each fiscal year thereafter, as calculated under this Section and certified under Section 15-165, shall not exceed an amount equal to (i) the amount of the required State contribution that would have been calculated under this Section for that fiscal year if the System had not received any payments under subsection (d) of Section 7.2 of the General Obligation Bond Act, minus (ii) the portion of the State's total debt service payments for that fiscal year on the bonds issued in fiscal year 2003 for the purposes of that Section 7.2, as determined and certified by the Comptroller, that is the same as the System's portion of the total moneys distributed under subsection (d) of Section 7.2 of the General Obligation Bond Act.
Obligation Bond Act. In determining this maximum for State fiscal years 2008 through 2010, however, the amount referred to in item (i) shall be increased, as a percentage of the applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(a-2) Beginning in fiscal year 2018, each employer under this Article shall pay to the System a required contribution determined as a percentage of projected payroll and sufficient to produce an annual amount equal to:

(i) for each of fiscal years 2018, 2019, and 2020, the defined benefit normal cost of the defined benefit plan, less the employee contribution, for each employee of that employer who has elected or who is deemed to have elected the benefits under Section 1-161 or who has made the election under subsection (c) of Section 1-161; for fiscal year 2021 and each fiscal year thereafter, the defined benefit normal cost of the defined benefit plan, less the employee contribution, plus 2%, for each employee of that employer who has elected or who is deemed to have elected the benefits under Section 1-161 or who has made the
election under subsection (c) of Section 1-161; plus
(ii) the amount required for that fiscal year to
amortize any unfunded actuarial accrued liability
associated with the present value of liabilities
attributable to the employer's account under Section
15-155.2, determined as a level percentage of payroll over
a 30-year rolling amortization period.
In determining contributions required under item (i) of
this subsection, the System shall determine an aggregate rate
for all employers, expressed as a percentage of projected
payroll.
In determining the contributions required under item (ii)
of this subsection, the amount shall be computed by the System
on the basis of the actuarial assumptions and tables used in
the most recent actuarial valuation of the System that is
available at the time of the computation.
The contributions required under this subsection (a-2)
shall be paid by an employer concurrently with that employer's
payroll payment period. The State, as the actual employer of an
employee, shall make the required contributions under this
subsection.
As used in this subsection, "academic year" means the
12-month period beginning September 1.
(b) If an employee is paid from trust or federal funds, the
employer shall pay to the Board contributions from those funds
which are sufficient to cover the accruing normal costs on
behalf of the employee. However, universities having employees who are compensated out of local auxiliary funds, income funds, or service enterprise funds are not required to pay such contributions on behalf of those employees. The local auxiliary funds, income funds, and service enterprise funds of universities shall not be considered trust funds for the purpose of this Article, but funds of alumni associations, foundations, and athletic associations which are affiliated with the universities included as employers under this Article and other employers which do not receive State appropriations are considered to be trust funds for the purpose of this Article.

(b-1) The City of Urbana and the City of Champaign shall each make employer contributions to this System for their respective firefighter employees who participate in this System pursuant to subsection (h) of Section 15-107. The rate of contributions to be made by those municipalities shall be determined annually by the Board on the basis of the actuarial assumptions adopted by the Board and the recommendations of the actuary, and shall be expressed as a percentage of salary for each such employee. The Board shall certify the rate to the affected municipalities as soon as may be practical. The employer contributions required under this subsection shall be remitted by the municipality to the System at the same time and in the same manner as employee contributions.

(c) Through State fiscal year 1995: The total employer
contribution shall be apportioned among the various funds of the State and other employers, whether trust, federal, or other funds, in accordance with actuarial procedures approved by the Board. State of Illinois contributions for employers receiving State appropriations for personal services shall be payable from appropriations made to the employers or to the System. The contributions for Class I community colleges covering earnings other than those paid from trust and federal funds, shall be payable solely from appropriations to the Illinois Community College Board or the System for employer contributions.

(d) Beginning in State fiscal year 1996, the required State contributions to the System shall be appropriated directly to the System and shall be payable through vouchers issued in accordance with subsection (c) of Section 15-165, except as provided in subsection (g).

(e) The State Comptroller shall draw warrants payable to the System upon proper certification by the System or by the employer in accordance with the appropriation laws and this Code.

(f) Normal costs under this Section means liability for pensions and other benefits which accrues to the System because of the credits earned for service rendered by the participants during the fiscal year and expenses of administering the System, but shall not include the principal of or any redemption premium or interest on any bonds issued by the Board or any expenses incurred or deposits required in connection
therewith.

(g) If for academic years beginning on or after June 1, 2005 and before July 1, 2018 and for earnings paid to a participant under a contract or collective bargaining agreement entered into, amended, or renewed before the effective date of this amendatory Act of the 100th General Assembly, if the amount of a participant's earnings for any academic year used to determine the final rate of earnings, determined on a full-time equivalent basis, exceeds the amount of his or her earnings with the same employer for the previous academic year, determined on a full-time equivalent basis, by more than 6%, the participant's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, the present value of the increase in benefits resulting from the portion of the increase in earnings that is in excess of 6%. This present value shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. The System may require the employer to provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required under this subsection (g), the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the
amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (h) or (i) of this Section or that subsection (g-1) applies, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of that subsection. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (g) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

When assessing payment for any amount due under this subsection (g), the System shall include earnings, to the extent not established by a participant under Section 15-113.11 or 15-113.12, that would have been paid to the participant had the participant not taken (i) periods of voluntary or involuntary furlough occurring on or after July 1, 2015 and on
or before June 30, 2017 or (ii) periods of voluntary pay
reduction in lieu of furlough occurring on or after July 1,
2015 and on or before June 30, 2017. Determining earnings that
would have been paid to a participant had the participant not
taken periods of voluntary or involuntary furlough or periods
of voluntary pay reduction shall be the responsibility of the
employer, and shall be reported in a manner prescribed by the
System.

This subsection (g) does not apply to (1) Tier 2 hybrid
plan members and (2) Tier 2 defined benefit members who first
participate under this Article on or after the implementation
date of the Optional Hybrid Plan.

(g-1) (Blank). For academic years beginning on or after
July 1, 2018 and for earnings paid to a participant under a
contract or collective bargaining agreement entered into,
amended, or renewed on or after the effective date of this
amendatory Act of the 100th General Assembly, if the amount of
a participant's earnings for any academic year used to
determine the final rate of earnings, determined on a full-time
equivalent basis, exceeds the amount of his or her earnings
with the same employer for the previous academic year,
determined on a full-time equivalent basis, by more than 3%,
then the participant's employer shall pay to the System, in
addition to all other payments required under this Section and
in accordance with guidelines established by the System, the
present value of the increase in benefits resulting from the
portion of the increase in earnings that is in excess of 3%.

This present value shall be computed by the System on the basis
of the actuarial assumptions and tables used in the most recent
actuarial valuation of the System that is available at the time
of the computation. The System may require the employer to
provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required
under this subsection (g-1), the System shall calculate the
amount of the payment and bill the employer for that amount.
The bill shall specify the calculations used to determine the
amount due. If the employer disputes the amount of the bill, it
may, within 30 days after receipt of the bill, apply to the
System in writing for a recalculation. The application must
specify in detail the grounds of the dispute and, if the
employer asserts that subsection (g) of this Section applies,
must include an affidavit setting forth and attesting to all
facts within the employer's knowledge that are pertinent to the
applicability of subsection (g). Upon receiving a timely
application for recalculation, the System shall review the
application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection
(g-1) may be paid in the form of a lump sum within 90 days after
receipt of the bill. If the employer contributions are not paid
within 90 days after receipt of the bill, then interest shall
be charged at a rate equal to the System's annual actuarially
assumed rate of return on investment compounded annually from
the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

This subsection (g-1) does not apply to (1) Tier 2 hybrid plan members and (2) Tier 2 defined benefit members who first participate under this Article on or after the implementation date of the Optional Hybrid Plan.

(h) This subsection (h) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases paid to participants under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases paid to a participant at a time when the participant is 10 or more years from retirement eligibility under Section 15-135.

When assessing payment for any amount due under subsection (g), the System shall exclude earnings increases resulting from overload work, including a contract for summer teaching, or overtime when the employer has certified to the System, and the System has approved the certification, that: (i) in the case of
overloads (A) the overload work is for the sole purpose of
academic instruction in excess of the standard number of
instruction hours for a full-time employee occurring during the
academic year that the overload is paid and (B) the earnings
increases are equal to or less than the rate of pay for
academic instruction computed using the participant's current
salary rate and work schedule; and (ii) in the case of
overtime, the overtime was necessary for the educational
mission.

When assessing payment for any amount due under subsection
(g), the System shall exclude any earnings increase resulting
from (i) a promotion for which the employee moves from one
classification to a higher classification under the State
Universities Civil Service System, (ii) a promotion in academic
rank for a tenured or tenure-track faculty position, or (iii) a
promotion that the Illinois Community College Board has
recommended in accordance with subsection (k) of this Section.
These earnings increases shall be excluded only if the
promotion is to a position that has existed and been filled by
a member for no less than one complete academic year and the
earnings increase as a result of the promotion is an increase
that results in an amount no greater than the average salary
paid for other similar positions.

(i) When assessing payment for any amount due under
subsection (g), the System shall exclude any salary increase
described in subsection (h) of this Section given on or after
July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (g) of this Section.

(j) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

(j-5) For State fiscal years beginning on or after July 1, 2017, if the amount of a participant's earnings for any State fiscal year exceeds the amount of the salary set by law for the Governor that is in effect on July 1 of that fiscal year, the
participant's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, an amount determined by the System to be equal to the employer normal cost, as established by the System and expressed as a total percentage of payroll, multiplied by the amount of earnings in excess of the amount of the salary set by law for the Governor. This amount shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. The System may require the employer to provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required under this subsection, the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculation used to determine the amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection may be paid in the form of a lump sum within 90 days after issuance of the bill. If the employer contributions are not paid within 90 days after issuance of the bill, then interest
will be charged at a rate equal to the System's annual
actuarially assumed rate of return on investment compounded
annually from the 91st day after issuance of the bill. All
payments must be received within 3 years after issuance of the
bill. If the employer fails to make complete payment, including
applicable interest, within 3 years, then the System may, after
giving notice to the employer, certify the delinquent amount to
the State Comptroller, and the Comptroller shall thereupon
deduct the certified delinquent amount from State funds payable
to the employer and pay them instead to the System.

This subsection (j-5) does not apply to a participant's
earnings to the extent an employer pays the employer normal
cost of such earnings.

The changes made to this subsection (j-5) by Public Act
100-624 this amendatory Act of the 100th General Assembly are
intended to apply retroactively to July 6, 2017 (the effective
date of Public Act 100-23).

(k) The Illinois Community College Board shall adopt rules
for recommending lists of promotional positions submitted to
the Board by community colleges and for reviewing the
promotional lists on an annual basis. When recommending
promotional lists, the Board shall consider the similarity of
the positions submitted to those positions recognized for State
universities by the State Universities Civil Service System.
The Illinois Community College Board shall file a copy of its
findings with the System. The System shall consider the
findings of the Illinois Community College Board when making
determinations under this Section. The System shall not exclude
any earnings increases resulting from a promotion when the
promotion was not submitted by a community college. Nothing in
this subsection (k) shall require any community college to
submit any information to the Community College Board.

(l) For purposes of determining the required State
collection to the System, the value of the System's assets
shall be equal to the actuarial value of the System's assets,
which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's
assets shall be equal to the market value of the assets as of
that date. In determining the actuarial value of the System's
assets for fiscal years after June 30, 2008, any actuarial
gains or losses from investment return incurred in a fiscal
year shall be recognized in equal annual amounts over the
5-year period following that fiscal year.

(m) For purposes of determining the required State
collection to the system for a particular year, the actuarial
value of assets shall be assumed to earn a rate of return equal
to the system's actuarially assumed rate of return.

(Source: P.A. 99-897, eff. 1-1-17; 100-23, eff. 7-6-17;
100-587, eff. 6-4-18; 100-624, eff. 7-20-18; revised 7-30-18.)

(40 ILCS 5/15-185.5)

Sec. 15-185.5. Accelerated pension benefit payment in lieu
of any pension benefit.

(a) As used in this Section:

"Eligible person" means a person who:

(1) has terminated service;

(2) has accrued sufficient service credit to be eligible to receive a retirement annuity under this Article;

(3) has not received any retirement annuity under this Article;

(4) has not made the election under Section 15-185.6; and

(5) is not a participant in the self-managed plan under Section 15-158.2.

"Implementation date" means the earliest date upon which the Board authorizes eligible persons to begin irrevocably electing the accelerated pension benefit payment option under this Section. The Board shall endeavor to make such participation available as soon as possible after June 4, 2018 (the effective date of Public Act 100-587) this amendatory Act of the 100th General Assembly and shall establish an implementation date by Board resolution.

"Pension benefit" means the benefits under this Article, or Article 1 as it relates to those benefits, including any anticipated annual increases, that an eligible person is entitled to upon attainment of the applicable retirement age. "Pension benefit" also includes applicable survivors benefits,
disability benefits, or disability retirement annuity benefits.

(b) Beginning on the implementation date, the System shall offer each eligible person the opportunity to irrevocably elect to receive an amount determined by the System to be equal to 60% of the present value of his or her pension benefits in lieu of receiving any pension benefit. The System shall calculate, using actuarial tables and other assumptions adopted by the Board, the present value of pension benefits for each eligible person upon his or her request in writing to the System. The System shall not perform more than one calculation per eligible member in a State fiscal year. The offer shall specify the dollar amount that the eligible person will receive if he or she so elects and shall expire when a subsequent offer is made to an eligible person. The System shall make a good faith effort to contact every eligible person to notify him or her of the election.

Beginning on the implementation date and until June 30, 2024, an eligible person may irrevocably elect to receive an accelerated pension benefit payment in the amount that the System offers under this subsection in lieu of receiving any pension benefit. A person who elects to receive an accelerated pension benefit payment under this Section may not elect to proceed under the Retirement Systems Reciprocal Act with respect to service under this Article.

(c) Upon payment of an accelerated pension benefit payment
under this Section, the person forfeits all accrued rights and
credits in the System and no other benefit shall be paid under
this Article based on those forfeited rights and credits,
including any retirement, survivor, or other benefit; except
that to the extent that participation, benefits, or premiums
under the State Employees Group Insurance Act of 1971 are based
on the amount of service credit, the terminated service credit
shall be used for that purpose.

(d) If a person who has received an accelerated pension
benefit payment under this Section returns to participation
under this Article, any benefits under the System earned as a
result of that return to participation shall be based solely on
the person's credits and creditable service arising from the
return to participation. Upon return to participation, the
person shall be considered a new employee subject to all the
qualifying conditions for participation and eligibility for
benefits applicable to new employees.

(d-5) The accelerated pension benefit payment may not be
repaid to the System, and the forfeited rights and credits may
not under any circumstances be reinstated.

(e) As a condition of receiving an accelerated pension
benefit payment, the accelerated pension benefit payment must
be deposited into a tax qualified retirement plan or account
identified by the eligible person at the time of the election.
The accelerated pension benefit payment under this Section may
be subject to withholding or payment of applicable taxes, but
to the extent permitted by federal law, a person who receives
an accelerated pension benefit payment under this Section must
direct the System to pay all of that payment as a rollover into
another retirement plan or account qualified under the Internal
Revenue Code of 1986, as amended.

(f) The System shall submit vouchers to the State
Comptroller for the payment of accelerated pension benefit
payments under this Section. The State Comptroller shall pay
the amounts of the vouchers from the State Pension Obligation
Acceleration Bond Fund to the System, and the System shall
deposit the amounts into the applicable tax qualified plans or
accounts.

(g) The Board shall adopt any rules, including emergency
rules, necessary to implement this Section.

(h) No provision of this Section shall be interpreted in a
way that would cause the System to cease to be a qualified plan
under the Internal Revenue Code of 1986.

(Source: P.A. 100-587, eff. 6-4-18.)

(40 ILCS 5/15-185.6)

Sec. 15-185.6. Accelerated pension benefit payment for a
reduction in an annual increase to a retirement annuity and an
annuity benefit payable as a result of death.

(a) As used in this Section:

"Accelerated pension benefit payment" means a lump sum
payment equal to 70% of the difference of: (i) the present
value of the automatic annual increases to a Tier 1 member's retirement annuity, including any increases to any annuity benefit payable as a result of his or her death, using the formula applicable to the Tier 1 member; and (ii) the present value of the automatic annual increases to the Tier 1 member's retirement annuity, including any increases to any annuity benefit payable as a result of his or her death, using the formula provided under subsection (b-5).

"Eligible person" means a person who:

(1) is a Tier 1 member;

(2) has submitted an application for a retirement annuity under this Article;

(3) meets the age and service requirements for receiving a retirement annuity under this Article;

(4) has not received any retirement annuity under this Article;

(5) has not made the election under Section 15-185.5;

and

(6) is not a participant in the self-managed plan under Section 15-158.2.

"Implementation date" means the earliest date upon which the Board authorizes eligible persons to begin irrevocably electing the accelerated pension benefit payment option under this Section. The Board shall endeavor to make such participation available as soon as possible after June 4, 2018 (the effective date of Public Act 100-587) this amendatory Act.
of the 100th General Assembly and shall establish an implementation date by Board resolution.

(b) Beginning on the implementation date and until June 30, 2021, the System shall implement an accelerated pension benefit payment option for eligible persons. The System shall calculate, using actuarial tables and other assumptions adopted by the Board, an accelerated pension benefit payment amount for an eligible person upon his or her request in writing to the System and shall offer that eligible person the opportunity to irrevocably elect to have his or her automatic annual increases in retirement annuity and any annuity benefit payable as a result of his or her death calculated in accordance with the formula provided in subsection (b-5) in exchange for the accelerated pension benefit payment. The System shall not perform more than one calculation under this Section per eligible person in a State fiscal year. The election under this subsection must be made before any retirement annuity is paid to the eligible person, and the eligible survivor, spouse, or contingent annuitant, as applicable, must consent to the election under this subsection.

(b-5) Notwithstanding any other provision of law, the retirement annuity of a person who made the election under subsection (b) shall be increased annually beginning on the January 1 occurring either on or after the attainment of age 67 or the first anniversary of the annuity start date, whichever is later, and any annuity benefit payable as a result of his or
her death shall be increased annually beginning on: (1) the January 1 occurring on or after the commencement of the annuity if the deceased Tier 1 member died while receiving a retirement annuity; or (2) the January 1 occurring after the first anniversary of the commencement of the benefit. Each annual increase shall be calculated at 1.5% of the originally granted retirement annuity or annuity benefit payable as a result of the Tier 1 member's death.

(c) If an annuitant who has received an accelerated pension benefit payment returns to participation under this Article, the calculation of any future automatic annual increase in retirement annuity under subsection (c) of Section 15-139 shall be calculated in accordance with the formula provided in subsection (b-5).

(c-5) The accelerated pension benefit payment may not be repaid to the System.

(d) As a condition of receiving an accelerated pension benefit payment, the accelerated pension benefit payment must be deposited into a tax qualified retirement plan or account identified by the eligible person at the time of election. The accelerated pension benefit payment under this Section may be subject to withholding or payment of applicable taxes, but to the extent permitted by federal law, a person who receives an accelerated pension benefit payment under this Section must direct the System to pay all of that payment as a rollover into another retirement plan or account qualified under the Internal
Revenue Code of 1986, as amended.

(d-5) The System shall submit vouchers to the State Comptroller for the payment of accelerated pension benefit payments under this Section. The State Comptroller shall pay the amounts of the vouchers from the State Pension Obligation Acceleration Bond Fund to the System, and the System shall deposit the amounts into the applicable tax qualified plans or accounts.

(e) The Board shall adopt any rules, including emergency rules, necessary to implement this Section.

(f) No provision of this Section shall be interpreted in a way that would cause the System to cease to be a qualified plan under the Internal Revenue Code of 1986.

(Source: P.A. 100-587, eff. 6-4-18.)

(40 ILCS 5/15-198)

Sec. 15-198. Application and expiration of new benefit increases.

(a) As used in this Section, "new benefit increase" means an increase in the amount of any benefit provided under this Article, or an expansion of the conditions of eligibility for any benefit under this Article, that results from an amendment to this Code that takes effect after the effective date of this amendatory Act of the 94th General Assembly. "New benefit increase", however, does not include any benefit increase resulting from the changes made to Article 1 or this Article by
Public Act 100-23, Public Act 100-587, Public Act 100-769, or this amendatory Act of the 101st General Assembly or this amendatory Act of the 100th General Assembly.

(b) Notwithstanding any other provision of this Code or any subsequent amendment to this Code, every new benefit increase is subject to this Section and shall be deemed to be granted only in conformance with and contingent upon compliance with the provisions of this Section.

(c) The Public Act enacting a new benefit increase must identify and provide for payment to the System of additional funding at least sufficient to fund the resulting annual increase in cost to the System as it accrues.

Every new benefit increase is contingent upon the General Assembly providing the additional funding required under this subsection. The Commission on Government Forecasting and Accountability shall analyze whether adequate additional funding has been provided for the new benefit increase and shall report its analysis to the Public Pension Division of the Department of Insurance. A new benefit increase created by a Public Act that does not include the additional funding required under this subsection is null and void. If the Public Pension Division determines that the additional funding provided for a new benefit increase under this subsection is or has become inadequate, it may so certify to the Governor and the State Comptroller and, in the absence of corrective action by the General Assembly, the new benefit increase shall expire
at the end of the fiscal year in which the certification is made.

(d) Every new benefit increase shall expire 5 years after its effective date or on such earlier date as may be specified in the language enacting the new benefit increase or provided under subsection (c). This does not prevent the General Assembly from extending or re-creating a new benefit increase by law.

(e) Except as otherwise provided in the language creating the new benefit increase, a new benefit increase that expires under this Section continues to apply to persons who applied and qualified for the affected benefit while the new benefit increase was in effect and to the affected beneficiaries and alternate payees of such persons, but does not apply to any other person, including without limitation a person who continues in service after the expiration date and did not apply and qualify for the affected benefit while the new benefit increase was in effect.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-769, eff. 8-10-18; revised 9-26-18.)

(40 ILCS 5/16-158) (from Ch. 108 1/2, par. 16-158)

Sec. 16-158. Contributions by State and other employing units.

(a) The State shall make contributions to the System by means of appropriations from the Common School Fund and other
State funds of amounts which, together with other employer contributions, employee contributions, investment income, and other income, will be sufficient to meet the cost of maintaining and administering the System on a 90% funded basis in accordance with actuarial recommendations.

The Board shall determine the amount of State contributions required for each fiscal year on the basis of the actuarial tables and other assumptions adopted by the Board and the recommendations of the actuary, using the formula in subsection (b-3).

(a-1) Annually, on or before November 15 until November 15, 2011, the Board shall certify to the Governor the amount of the required State contribution for the coming fiscal year. The certification under this subsection (a-1) shall include a copy of the actuarial recommendations upon which it is based and shall specifically identify the System's projected State normal cost for that fiscal year.

On or before May 1, 2004, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2005, taking into account the amounts appropriated to and received by the System under subsection (d) of Section 7.2 of the General Obligation Bond Act.

On or before July 1, 2005, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2006, taking
into account the changes in required State contributions made by Public Act 94-4.

On or before April 1, 2011, the Board shall recalculate and recertify to the Governor the amount of the required State contribution to the System for State fiscal year 2011, applying the changes made by Public Act 96-889 to the System's assets and liabilities as of June 30, 2009 as though Public Act 96-889 was approved on that date.

(a-5) On or before November 1 of each year, beginning November 1, 2012, the Board shall submit to the State Actuary, the Governor, and the General Assembly a proposed certification of the amount of the required State contribution to the System for the next fiscal year, along with all of the actuarial assumptions, calculations, and data upon which that proposed certification is based. On or before January 1 of each year, beginning January 1, 2013, the State Actuary shall issue a preliminary report concerning the proposed certification and identifying, if necessary, recommended changes in actuarial assumptions that the Board must consider before finalizing its certification of the required State contributions. On or before January 15, 2013 and each January 15 thereafter, the Board shall certify to the Governor and the General Assembly the amount of the required State contribution for the next fiscal year. The Board's certification must note any deviations from the State Actuary's recommended changes, the reason or reasons for not following the State Actuary's recommended changes, and
the fiscal impact of not following the State Actuary's recommended changes on the required State contribution.

(a-10) By November 1, 2017, the Board shall recalculate and recertify to the State Actuary, the Governor, and the General Assembly the amount of the State contribution to the System for State fiscal year 2018, taking into account the changes in required State contributions made by Public Act 100-23. The State Actuary shall review the assumptions and valuations underlying the Board's revised certification and issue a preliminary report concerning the proposed recertification and identifying, if necessary, recommended changes in actuarial assumptions that the Board must consider before finalizing its certification of the required State contributions. The Board's final certification must note any deviations from the State Actuary's recommended changes, the reason or reasons for not following the State Actuary's recommended changes, and the fiscal impact of not following the State Actuary's recommended changes on the required State contribution.

(a-15) On or after June 15, 2019, but no later than June 30, 2019, the Board shall recalculate and recertify to the Governor and the General Assembly the amount of the State contribution to the System for State fiscal year 2019, taking into account the changes in required State contributions made by Public Act 100-587 this amendatory Act of the 100th General Assembly. The recalculation shall be made using assumptions adopted by the Board for the original fiscal year 2019.
certification. The monthly voucher for the 12th month of fiscal year 2019 shall be paid by the Comptroller after the recertification required pursuant to this subsection is submitted to the Governor, Comptroller, and General Assembly. The recertification submitted to the General Assembly shall be filed with the Clerk of the House of Representatives and the Secretary of the Senate in electronic form only, in the manner that the Clerk and the Secretary shall direct.

(b) Through State fiscal year 1995, the State contributions shall be paid to the System in accordance with Section 18-7 of the School Code.

(b-1) Beginning in State fiscal year 1996, on the 15th day of each month, or as soon thereafter as may be practicable, the Board shall submit vouchers for payment of State contributions to the System, in a total monthly amount of one-twelfth of the required annual State contribution certified under subsection (a-1). From March 5, 2004 (the effective date of Public Act 93-665) through June 30, 2004, the Board shall not submit vouchers for the remainder of fiscal year 2004 in excess of the fiscal year 2004 certified contribution amount determined under this Section after taking into consideration the transfer to the System under subsection (a) of Section 6z-61 of the State Finance Act. These vouchers shall be paid by the State Comptroller and Treasurer by warrants drawn on the funds appropriated to the System for that fiscal year.

If in any month the amount remaining unexpended from all
other appropriations to the System for the applicable fiscal year (including the appropriations to the System under Section 8.12 of the State Finance Act and Section 1 of the State Pension Funds Continuing Appropriation Act) is less than the amount lawfully vouchered under this subsection, the difference shall be paid from the Common School Fund under the continuing appropriation authority provided in Section 1.1 of the State Pension Funds Continuing Appropriation Act.

(b-2) Allocations from the Common School Fund apportioned to school districts not coming under this System shall not be diminished or affected by the provisions of this Article.

(b-3) For State fiscal years 2012 through 2045, the minimum contribution to the System to be made by the State for each fiscal year shall be an amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045. In making these determinations, the required State contribution shall be calculated each year as a level percentage of payroll over the years remaining to and including fiscal year 2045 and shall be determined under the projected unit credit actuarial cost method.

For each of State fiscal years 2018, 2019, and 2020, the State shall make an additional contribution to the System equal to 2% of the total payroll of each employee who is deemed to have elected the benefits under Section 1-161 or who has made the election under subsection (c) of Section 1-161.
A change in an actuarial or investment assumption that increases or decreases the required State contribution and first applies in State fiscal year 2018 or thereafter shall be implemented in equal annual amounts over a 5-year period beginning in the State fiscal year in which the actuarial change first applies to the required State contribution.

A change in an actuarial or investment assumption that increases or decreases the required State contribution and first applied to the State contribution in fiscal year 2014, 2015, 2016, or 2017 shall be implemented:

(i) as already applied in State fiscal years before 2018; and

(ii) in the portion of the 5-year period beginning in the State fiscal year in which the actuarial change first applied that occurs in State fiscal year 2018 or thereafter, by calculating the change in equal annual amounts over that 5-year period and then implementing it at the resulting annual rate in each of the remaining fiscal years in that 5-year period.

For State fiscal years 1996 through 2005, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments so that by State fiscal year 2011, the State is contributing at the rate required under this Section; except that in the following specified State fiscal years, the State contribution to the System shall not be less than the following indicated
percentages of the applicable employee payroll, even if the indicated percentage will produce a State contribution in excess of the amount otherwise required under this subsection and subsection (a), and notwithstanding any contrary certification made under subsection (a-1) before May 27, 1998 (the effective date of Public Act 90-582): 10.02% in FY 1999; 10.77% in FY 2000; 11.47% in FY 2001; 12.16% in FY 2002; 12.86% in FY 2003; and 13.56% in FY 2004.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2006 is $534,627,700.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2007 is $738,014,500.

For each of State fiscal years 2008 through 2009, the State contribution to the System, as a percentage of the applicable employee payroll, shall be increased in equal annual increments from the required State contribution for State fiscal year 2007, so that by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2010 is $2,089,268,000 and shall be made from the proceeds of bonds sold in fiscal year 2010 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond
proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2010, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable.

Notwithstanding any other provision of this Article, the total required State contribution for State fiscal year 2011 is the amount recertified by the System on or before April 1, 2011 pursuant to subsection (a-1) of this Section and shall be made from the proceeds of bonds sold in fiscal year 2011 pursuant to Section 7.2 of the General Obligation Bond Act, less (i) the pro rata share of bond sale expenses determined by the System's share of total bond proceeds, (ii) any amounts received from the Common School Fund in fiscal year 2011, and (iii) any reduction in bond proceeds due to the issuance of discounted bonds, if applicable. This amount shall include, in addition to the amount certified by the System, an amount necessary to meet employer contributions required by the State as an employer under paragraph (e) of this Section, which may also be used by the System for contributions required by paragraph (a) of Section 16-127.

Beginning in State fiscal year 2046, the minimum State contribution for each fiscal year shall be the amount needed to maintain the total assets of the System at 90% of the total actuarial liabilities of the System.

Amounts received by the System pursuant to Section 25 of the Budget Stabilization Act or Section 8.12 of the State Finance Act in any fiscal year do not reduce and do not
constitute payment of any portion of the minimum State
collection required under this Article in that fiscal year.
Such amounts shall not reduce, and shall not be included in the
calculation of, the required State contributions under this
Article in any future year until the System has reached a
funding ratio of at least 90%. A reference in this Article to
the "required State contribution" or any substantially similar
term does not include or apply to any amounts payable to the
System under Section 25 of the Budget Stabilization Act.

Notwithstanding any other provision of this Section, the
required State contribution for State fiscal year 2005 and for
fiscal year 2008 and each fiscal year thereafter, as calculated
under this Section and certified under subsection (a-1), shall
not exceed an amount equal to (i) the amount of the required
State contribution that would have been calculated under this
Section for that fiscal year if the System had not received any
payments under subsection (d) of Section 7.2 of the General
Obligation Bond Act, minus (ii) the portion of the State's
total debt service payments for that fiscal year on the bonds
issued in fiscal year 2003 for the purposes of that Section
7.2, as determined and certified by the Comptroller, that is
the same as the System's portion of the total moneys
distributed under subsection (d) of Section 7.2 of the General
Obligation Bond Act. In determining this maximum for State
fiscal years 2008 through 2010, however, the amount referred to
in item (i) shall be increased, as a percentage of the
applicable employee payroll, in equal increments calculated from the sum of the required State contribution for State fiscal year 2007 plus the applicable portion of the State's total debt service payments for fiscal year 2007 on the bonds issued in fiscal year 2003 for the purposes of Section 7.2 of the General Obligation Bond Act, so that, by State fiscal year 2011, the State is contributing at the rate otherwise required under this Section.

(b-4) Beginning in fiscal year 2018, each employer under this Article shall pay to the System a required contribution determined as a percentage of projected payroll and sufficient to produce an annual amount equal to:

(i) for each of fiscal years 2018, 2019, and 2020, the defined benefit normal cost of the defined benefit plan, less the employee contribution, for each employee of that employer who has elected or who is deemed to have elected the benefits under Section 1-161 or who has made the election under subsection (b) of Section 1-161; for fiscal year 2021 and each fiscal year thereafter, the defined benefit normal cost of the defined benefit plan, less the employee contribution, plus 2%, for each employee of that employer who has elected or who is deemed to have elected the benefits under Section 1-161 or who has made the election under subsection (b) of Section 1-161; plus

(ii) the amount required for that fiscal year to amortize any unfunded actuarial accrued liability
associated with the present value of liabilities attributable to the employer's account under Section 16-158.3, determined as a level percentage of payroll over a 30-year rolling amortization period.

In determining contributions required under item (i) of this subsection, the System shall determine an aggregate rate for all employers, expressed as a percentage of projected payroll.

In determining the contributions required under item (ii) of this subsection, the amount shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation.

The contributions required under this subsection (b-4) shall be paid by an employer concurrently with that employer's payroll payment period. The State, as the actual employer of an employee, shall make the required contributions under this subsection.

(c) Payment of the required State contributions and of all pensions, retirement annuities, death benefits, refunds, and other benefits granted under or assumed by this System, and all expenses in connection with the administration and operation thereof, are obligations of the State.

If members are paid from special trust or federal funds which are administered by the employing unit, whether school district or other unit, the employing unit shall pay to the
System from such funds the full accruing retirement costs based upon that service, which, beginning July 1, 2017, shall be at a rate, expressed as a percentage of salary, equal to the total employer's normal cost, expressed as a percentage of payroll, as determined by the System. Employer contributions, based on salary paid to members from federal funds, may be forwarded by the distributing agency of the State of Illinois to the System prior to allocation, in an amount determined in accordance with guidelines established by such agency and the System. Any contribution for fiscal year 2015 collected as a result of the change made by Public Act 98-674 shall be considered a State contribution under subsection (b-3) of this Section.

(d) Effective July 1, 1986, any employer of a teacher as defined in paragraph (8) of Section 16-106 shall pay the employer's normal cost of benefits based upon the teacher's service, in addition to employee contributions, as determined by the System. Such employer contributions shall be forwarded monthly in accordance with guidelines established by the System.

However, with respect to benefits granted under Section 16-133.4 or 16-133.5 to a teacher as defined in paragraph (8) of Section 16-106, the employer's contribution shall be 12% (rather than 20%) of the member's highest annual salary rate for each year of creditable service granted, and the employer shall also pay the required employee contribution on behalf of the teacher. For the purposes of Sections 16-133.4 and
16-133.5, a teacher as defined in paragraph (8) of Section
16-106 who is serving in that capacity while on leave of
absence from another employer under this Article shall not be
considered an employee of the employer from which the teacher
is on leave.

(e) Beginning July 1, 1998, every employer of a teacher
shall pay to the System an employer contribution computed as
follows:

  (1) Beginning July 1, 1998 through June 30, 1999, the
      employer contribution shall be equal to 0.3% of each
      teacher's salary.

  (2) Beginning July 1, 1999 and thereafter, the employer
      contribution shall be equal to 0.58% of each teacher's
      salary.

The school district or other employing unit may pay these
employer contributions out of any source of funding available
for that purpose and shall forward the contributions to the
System on the schedule established for the payment of member
contributions.

These employer contributions are intended to offset a
portion of the cost to the System of the increases in
retirement benefits resulting from Public Act 90-582.

Each employer of teachers is entitled to a credit against
the contributions required under this subsection (e) with
respect to salaries paid to teachers for the period January 1,
2002 through June 30, 2003, equal to the amount paid by that
employer under subsection (a-5) of Section 6.6 of the State
Employees Group Insurance Act of 1971 with respect to salaries
paid to teachers for that period.

The additional 1% employee contribution required under
Section 16-152 by Public Act 90-582 is the responsibility of
the teacher and not the teacher's employer, unless the employer
agrees, through collective bargaining or otherwise, to make the
contribution on behalf of the teacher.

If an employer is required by a contract in effect on May
1, 1998 between the employer and an employee organization to
pay, on behalf of all its full-time employees covered by this
Article, all mandatory employee contributions required under
this Article, then the employer shall be excused from paying
the employer contribution required under this subsection (e)
for the balance of the term of that contract. The employer and
the employee organization shall jointly certify to the System
the existence of the contractual requirement, in such form as
the System may prescribe. This exclusion shall cease upon the
termination, extension, or renewal of the contract at any time
after May 1, 1998.

(f) If for school years beginning on or after June 1, 2005
and before July 1, 2018 and for salary paid to a teacher under
a contract or collective bargaining agreement entered into,
amended, or renewed before the effective date of this amendatory
Act of the 100th General Assembly, if the amount of a teacher's
salary for any school year used to determine final average
salary exceeds the member's annual full-time salary rate with
the same employer for the previous school year by more than 6%,
the teacher's employer shall pay to the System, in addition to
all other payments required under this Section and in
accordance with guidelines established by the System, the
present value of the increase in benefits resulting from the
portion of the increase in salary that is in excess of 6%. This
present value shall be computed by the System on the basis of
the actuarial assumptions and tables used in the most recent
actuarial valuation of the System that is available at the time
of the computation. If a teacher's salary for the 2005-2006
school year is used to determine final average salary under
this subsection (f), then the changes made to this subsection
(f) by Public Act 94-1057 shall apply in calculating whether
the increase in his or her salary is in excess of 6%. For the
purposes of this Section, change in employment under Section
10-21.12 of the School Code on or after June 1, 2005 shall
constitute a change in employer. The System may require the
employer to provide any pertinent information or
documentation. The changes made to this subsection (f) by
Public Act 94-1111 apply without regard to whether the teacher
was in service on or after its effective date.

Whenever it determines that a payment is or may be required
under this subsection, the System shall calculate the amount of
the payment and bill the employer for that amount. The bill
shall specify the calculations used to determine the amount
due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute and, if the employer asserts that the calculation is subject to subsection (g) or (h) of this Section or that subsection (f-1) of this Section applies, must include an affidavit setting forth and attesting to all facts within the employer's knowledge that are pertinent to the applicability of that subsection. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection (f) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(Blank). For school years beginning on or after July 1, 2018 and for salary paid to a teacher under a contract or collective bargaining agreement entered into, amended, or renewed on or after the effective date of this amendatory Act of the 100th General Assembly, if the amount of a teacher's salary for any school year used to determine final average
salary exceeds the member's annual full-time salary rate with
the same employer for the previous school year by more than 3%,
then the teacher's employer shall pay to the System, in
addition to all other payments required under this Section and
in accordance with guidelines established by the System, the
present value of the increase in benefits resulting from the
portion of the increase in salary that is in excess of 3%. This
present value shall be computed by the System on the basis of
the actuarial assumptions and tables used in the most recent
actuarial valuation of the System that is available at the time
of the computation. The System may require the employer to
provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required
under this subsection (f-1), the System shall calculate the
amount of the payment and bill the employer for that amount.
The bill shall specify the calculations used to determine the
amount due. If the employer disputes the amount of the bill, it
shall, within 30 days after receipt of the bill, apply to the
System in writing for a recalculation. The application must
specify in detail the grounds of the dispute and, if the
employer asserts that subsection (f) of this Section applies,
must include an affidavit setting forth and attesting to all
facts within the employer's knowledge that are pertinent to the
applicability of subsection (f). Upon receiving a timely
application for recalculation, the System shall review the
application and, if appropriate, recalculate the amount due.
The employer contributions required under this subsection (f-1) may be paid in the form of a lump sum within 90 days after receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest shall be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(g) This subsection (g) applies only to payments made or salary increases given on or after June 1, 2005 but before July 1, 2011. The changes made by Public Act 94-1057 shall not require the System to refund any payments received before July 31, 2006 (the effective date of Public Act 94-1057).

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to teachers under contracts or collective bargaining agreements entered into, amended, or renewed before June 1, 2005.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases paid to a teacher at a time when the teacher is 10 or more years from retirement eligibility under Section 16-132 or 16-133.2.

When assessing payment for any amount due under subsection (f), the System shall exclude salary increases resulting from overload work, including summer school, when the school district has certified to the System, and the System has
approved the certification, that (i) the overload work is for the sole purpose of classroom instruction in excess of the standard number of classes for a full-time teacher in a school district during a school year and (ii) the salary increases are equal to or less than the rate of pay for classroom instruction computed on the teacher's current salary and work schedule.

When assessing payment for any amount due under subsection (f), the System shall exclude a salary increase resulting from a promotion (i) for which the employee is required to hold a certificate or supervisory endorsement issued by the State Teacher Certification Board that is a different certification or supervisory endorsement than is required for the teacher's previous position and (ii) to a position that has existed and been filled by a member for no less than one complete academic year and the salary increase from the promotion is an increase that results in an amount no greater than the lesser of the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification.

When assessing payment for any amount due under subsection (f), the System shall exclude any payment to the teacher from the State of Illinois or the State Board of Education over which the employer does not have discretion, notwithstanding that the payment is included in the computation of final average salary.
(h) When assessing payment for any amount due under subsection (f), the System shall exclude any salary increase described in subsection (g) of this Section given on or after July 1, 2011 but before July 1, 2014 under a contract or collective bargaining agreement entered into, amended, or renewed on or after June 1, 2005 but before July 1, 2011. Notwithstanding any other provision of this Section, any payments made or salary increases given after June 30, 2014 shall be used in assessing payment for any amount due under subsection (f) of this Section.

(i) The System shall prepare a report and file copies of the report with the Governor and the General Assembly by January 1, 2007 that contains all of the following information:

(1) The number of recalculations required by the changes made to this Section by Public Act 94-1057 for each employer.

(2) The dollar amount by which each employer's contribution to the System was changed due to recalculations required by Public Act 94-1057.

(3) The total amount the System received from each employer as a result of the changes made to this Section by Public Act 94-4.

(4) The increase in the required State contribution resulting from the changes made to this Section by Public Act 94-1057.

(i-5) For school years beginning on or after July 1, 2017,
if the amount of a participant's salary for any school year exceeds the amount of the salary set for the Governor, the participant's employer shall pay to the System, in addition to all other payments required under this Section and in accordance with guidelines established by the System, an amount determined by the System to be equal to the employer normal cost, as established by the System and expressed as a total percentage of payroll, multiplied by the amount of salary in excess of the amount of the salary set for the Governor. This amount shall be computed by the System on the basis of the actuarial assumptions and tables used in the most recent actuarial valuation of the System that is available at the time of the computation. The System may require the employer to provide any pertinent information or documentation.

Whenever it determines that a payment is or may be required under this subsection, the System shall calculate the amount of the payment and bill the employer for that amount. The bill shall specify the calculations used to determine the amount due. If the employer disputes the amount of the bill, it may, within 30 days after receipt of the bill, apply to the System in writing for a recalculation. The application must specify in detail the grounds of the dispute. Upon receiving a timely application for recalculation, the System shall review the application and, if appropriate, recalculate the amount due.

The employer contributions required under this subsection may be paid in the form of a lump sum within 90 days after
receipt of the bill. If the employer contributions are not paid within 90 days after receipt of the bill, then interest will be charged at a rate equal to the System's annual actuarially assumed rate of return on investment compounded annually from the 91st day after receipt of the bill. Payments must be concluded within 3 years after the employer's receipt of the bill.

(j) For purposes of determining the required State contribution to the System, the value of the System's assets shall be equal to the actuarial value of the System's assets, which shall be calculated as follows:

As of June 30, 2008, the actuarial value of the System's assets shall be equal to the market value of the assets as of that date. In determining the actuarial value of the System's assets for fiscal years after June 30, 2008, any actuarial gains or losses from investment return incurred in a fiscal year shall be recognized in equal annual amounts over the 5-year period following that fiscal year.

(k) For purposes of determining the required State contribution to the system for a particular year, the actuarial value of assets shall be assumed to earn a rate of return equal to the system's actuarially assumed rate of return.

(Source: P.A. 100-23, eff. 7-6-17; 100-340, eff. 8-25-17; 100-587, eff. 6-4-18; 100-624, eff. 7-20-18; 100-863, eff. 8-14-18; revised 10-4-18.)
(a) As used in this Section:

"Eligible person" means a person who:

(1) has terminated service;

(2) has accrued sufficient service credit to be eligible to receive a retirement annuity under this Article;

(3) has not received any retirement annuity under this Article; and

(4) has not made the election under Section 16-190.6.

"Pension benefit" means the benefits under this Article, or Article 1 as it relates to those benefits, including any anticipated annual increases, that an eligible person is entitled to upon attainment of the applicable retirement age. "Pension benefit" also includes applicable survivor's or disability benefits.

(b) As soon as practical after June 4, 2018 the effective date of Public Act 100-587, this amendatory Act of the 100th General Assembly, the System shall calculate, using actuarial tables and other assumptions adopted by the Board, the present value of pension benefits for each eligible person who requests that information and shall offer each eligible person the opportunity to irrevocably elect to receive an amount determined by the System to be equal to 60% of the present
value of his or her pension benefits in lieu of receiving any pension benefit. The offer shall specify the dollar amount that the eligible person will receive if he or she so elects and shall expire when a subsequent offer is made to an eligible person. The System shall make a good faith effort to contact every eligible person to notify him or her of the election.

Until June 30, 2024, an eligible person may irrevocably elect to receive an accelerated pension benefit payment in the amount that the System offers under this subsection in lieu of receiving any pension benefit. A person who elects to receive an accelerated pension benefit payment under this Section may not elect to proceed under the Retirement Systems Reciprocal Act with respect to service under this Article.

(c) A person's creditable service under this Article shall be terminated upon the person's receipt of an accelerated pension benefit payment under this Section, and no other benefit shall be paid under this Article based on the terminated creditable service, including any retirement, survivor, or other benefit; except that to the extent that participation, benefits, or premiums under the State Employees Group Insurance Act of 1971 are based on the amount of service credit, the terminated service credit shall be used for that purpose.

(d) If a person who has received an accelerated pension benefit payment under this Section returns to active service
under this Article, then:

(1) Any benefits under the System earned as a result of that return to active service shall be based solely on the person's creditable service arising from the return to active service.

(2) The accelerated pension benefit payment may not be repaid to the System, and the terminated creditable service may not under any circumstances be reinstated.

(e) As a condition of receiving an accelerated pension benefit payment, the accelerated pension benefit payment must be transferred into a tax qualified retirement plan or account. The accelerated pension benefit payment under this Section may be subject to withholding or payment of applicable taxes, but to the extent permitted by federal law, a person who receives an accelerated pension benefit payment under this Section must direct the System to pay all of that payment as a rollover into another retirement plan or account qualified under the Internal Revenue Code of 1986, as amended.

(f) Upon receipt of a member's irrevocable election to receive an accelerated pension benefit payment under this Section, the System shall submit a voucher to the Comptroller for payment of the member's accelerated pension benefit payment. The Comptroller shall transfer the amount of the voucher from the State Pension Obligation Acceleration Bond Fund to the System, and the System shall transfer the amount into the member's eligible retirement plan or qualified
(g) The Board shall adopt any rules, including emergency rules, necessary to implement this Section.

(h) No provision of this amendatory Act of the 100th General Assembly shall be interpreted in a way that would cause the applicable System to cease to be a qualified plan under the Internal Revenue Code of 1986.

(Source: P.A. 100-587, eff. 6-4-18.)

(40 ILCS 5/16-190.6)

Sec. 16-190.6. Accelerated pension benefit payment for a reduction in annual retirement annuity and survivor's annuity increases.

(a) As used in this Section:

"Accelerated pension benefit payment" means a lump sum payment equal to 70% of the difference of the present value of the automatic annual increases to a Tier 1 member's retirement annuity and survivor's annuity using the formula applicable to the Tier 1 member and the present value of the automatic annual increases to the Tier 1 member's retirement annuity using the formula provided under subsection (b-5) and the survivor's annuity using the formula provided under subsection (b-6).

"Eligible person" means a person who:

(1) is a Tier 1 member;

(2) has submitted an application for a retirement annuity under this Article;
(3) meets the age and service requirements for receiving a retirement annuity under this Article;

(4) has not received any retirement annuity under this Article; and

(5) has not made the election under Section 16-190.5.

(b) As soon as practical after June 4, 2018 the effective date of Public Act 100-587, this amendatory Act of the 100th General Assembly and until June 30, 2021, the System shall implement an accelerated pension benefit payment option for eligible persons. Upon the request of an eligible person, the System shall calculate, using actuarial tables and other assumptions adopted by the Board, an accelerated pension benefit payment amount and shall offer that eligible person the opportunity to irrevocably elect to have his or her automatic annual increases in retirement annuity calculated in accordance with the formula provided under subsection (b-5) and any increases in survivor's annuity payable to his or her survivor's annuity beneficiary calculated in accordance with the formula provided under subsection (b-6) in exchange for the accelerated pension benefit payment. The election under this subsection must be made before the eligible person receives the first payment of a retirement annuity otherwise payable under this Article.

(b-5) Notwithstanding any other provision of law, the retirement annuity of a person who made the election under subsection (b) shall be subject to annual increases on the
January 1 occurring either on or after the attainment of age 67 or the first anniversary of the annuity start date, whichever is later. Each annual increase shall be calculated at 1.5% of the originally granted retirement annuity.

(b-6) Notwithstanding any other provision of law, a survivor's annuity payable to a survivor's annuity beneficiary of a person who made the election under subsection (b) shall be subject to annual increases on the January 1 occurring on or after the first anniversary of the commencement of the annuity. Each annual increase shall be calculated at 1.5% of the originally granted survivor's annuity.

(c) If a person who has received an accelerated pension benefit payment returns to active service under this Article, then:

(1) the calculation of any future automatic annual increase in retirement annuity shall be calculated in accordance with the formula provided in subsection (b-5); and

(2) the accelerated pension benefit payment may not be repaid to the System.

(d) As a condition of receiving an accelerated pension benefit payment, the accelerated pension benefit payment must be transferred into a tax qualified retirement plan or account. The accelerated pension benefit payment under this Section may be subject to withholding or payment of applicable taxes, but to the extent permitted by federal law, a person who receives
an accelerated pension benefit payment under this Section must direct the System to pay all of that payment as a rollover into another retirement plan or account qualified under the Internal Revenue Code of 1986, as amended.

(d-5) Upon receipt of a member's irrevocable election to receive an accelerated pension benefit payment under this Section, the System shall submit a voucher to the Comptroller for payment of the member's accelerated pension benefit payment. The Comptroller shall transfer the amount of the voucher from the State Pension Obligation Acceleration Bond Fund to the System, and the System shall transfer the amount into the member's eligible retirement plan or qualified account.

(e) The Board shall adopt any rules, including emergency rules, necessary to implement this Section.

(f) No provision of this Section shall be interpreted in a way that would cause the applicable System to cease to be a qualified plan under the Internal Revenue Code of 1986.

(Source: P.A. 100-587, eff. 6-4-18.)

(40 ILCS 5/16-203)

Sec. 16-203. Application and expiration of new benefit increases.

(a) As used in this Section, "new benefit increase" means an increase in the amount of any benefit provided under this Article, or an expansion of the conditions of eligibility for
any benefit under this Article, that results from an amendment to this Code that takes effect after June 1, 2005 (the effective date of Public Act 94-4). "New benefit increase", however, does not include any benefit increase resulting from the changes made to Article 1 or this Article by Public Act 95-910, Public Act 100-23, Public Act 100-587, Public Act 100-743, Public Act 100-769, or this amendatory Act of the 101st General Assembly or by this amendatory Act of the 100th General Assembly.

(b) Notwithstanding any other provision of this Code or any subsequent amendment to this Code, every new benefit increase is subject to this Section and shall be deemed to be granted only in conformance with and contingent upon compliance with the provisions of this Section.

(c) The Public Act enacting a new benefit increase must identify and provide for payment to the System of additional funding at least sufficient to fund the resulting annual increase in cost to the System as it accrues.

Every new benefit increase is contingent upon the General Assembly providing the additional funding required under this subsection. The Commission on Government Forecasting and Accountability shall analyze whether adequate additional funding has been provided for the new benefit increase and shall report its analysis to the Public Pension Division of the Department of Insurance. A new benefit increase created by a Public Act that does not include the additional funding
required under this subsection is null and void. If the Public Pension Division determines that the additional funding provided for a new benefit increase under this subsection is or has become inadequate, it may so certify to the Governor and the State Comptroller and, in the absence of corrective action by the General Assembly, the new benefit increase shall expire at the end of the fiscal year in which the certification is made.

(d) Every new benefit increase shall expire 5 years after its effective date or on such earlier date as may be specified in the language enacting the new benefit increase or provided under subsection (c). This does not prevent the General Assembly from extending or re-creating a new benefit increase by law.

(e) Except as otherwise provided in the language creating the new benefit increase, a new benefit increase that expires under this Section continues to apply to persons who applied and qualified for the affected benefit while the new benefit increase was in effect and to the affected beneficiaries and alternate payees of such persons, but does not apply to any other person, including without limitation a person who continues in service after the expiration date and did not apply and qualify for the affected benefit while the new benefit increase was in effect.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-743, eff. 8-10-18; 100-769, eff. 8-10-18; revised
Section 10-15. The State Pension Funds Continuing Appropriation Act is amended by changing Section 1.2 as follows:

(40 ILCS 15/1.2)
Sec. 1.2. Appropriations for the State Employees' Retirement System.

(a) From each fund from which an amount is appropriated for personal services to a department or other employer under Article 14 of the Illinois Pension Code, there is hereby appropriated to that department or other employer, on a continuing annual basis for each State fiscal year, an additional amount equal to the amount, if any, by which (1) an amount equal to the percentage of the personal services line item for that department or employer from that fund for that fiscal year that the Board of Trustees of the State Employees' Retirement System of Illinois has certified under Section 14-135.08 of the Illinois Pension Code to be necessary to meet the State's obligation under Section 14-131 of the Illinois Pension Code for that fiscal year, exceeds (2) the amounts otherwise appropriated to that department or employer from that fund for State contributions to the State Employees' Retirement System for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the final
payment from a department or employer's personal services line item for fiscal year 2004, payments to the State Employees' Retirement System that otherwise would have been made under this subsection (a) shall be governed by the provisions in subsection (a-1).

(a-1) (Blank). If a Fiscal Year 2004 Shortfall is certified under subsection (f) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2004 Shortfall.

(a-2) (Blank). If a Fiscal Year 2010 Shortfall is certified under subsection (i) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2010 Shortfall.

(a-3) (Blank). If a Fiscal Year 2016 Shortfall is certified under subsection (k) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2016 Shortfall.

(a-4) If a Prior Fiscal Year Shortfall is certified under subsection (k) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement
System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Prior Fiscal Year 2018 Shortfall.

(b) The continuing appropriations provided for by this Section shall first be available in State fiscal year 1996.

(c) Beginning in Fiscal Year 2005, any continuing appropriation under this Section arising out of an appropriation for personal services from the Road Fund to the Department of State Police or the Secretary of State shall be payable from the General Revenue Fund rather than the Road Fund.

(d) (Blank). For State fiscal year 2010 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before December 31, 2008, less the gross proceeds of the bonds sold in fiscal year 2010 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(e) (Blank). For State fiscal year 2011 only, the continuing appropriation under this Section provided to the State Employees' Retirement System is limited to an amount equal to the amount certified by the System on or before December 31, 2009, less any amounts received pursuant to subsection (a-3) of Section 14.1 of the State Finance Act.

(f) (Blank). For State fiscal year 2011 only, a continuing appropriation is provided to the State Employees' Retirement
System equal to the amount certified by the System on or before April 1, 2011, less the gross proceeds of the bonds sold in fiscal year 2011 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.
(Source: P.A. 99-523, eff. 6-30-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

Section 10-20. The Drug Asset Forfeiture Procedure Act is amended by changing Section 13.2 as follows:

(725 ILCS 150/13.2) (was 725 ILCS 150/17)

Sec. 13.2. Distribution of proceeds; selling or retaining seized property prohibited.

(a) Except as otherwise provided in this Section, the court shall order that property forfeited under this Act be delivered to the Department of State Police within 60 days.

(b) All moneys and the sale proceeds of all other property forfeited and seized under this Act shall be distributed as follows:

(1)(i) 65% shall be distributed to the metropolitan enforcement group, local, municipal, county, or State law enforcement agency or agencies that conducted or participated in the investigation resulting in the forfeiture. The distribution shall bear a reasonable relationship to the degree of direct participation of the
law enforcement agency in the effort resulting in the forfeiture, taking into account the total value of the property forfeited and the total law enforcement effort with respect to the violation of the law upon which the forfeiture is based. Amounts distributed to the agency or agencies shall be used for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence, except that amounts distributed to the Secretary of State shall be deposited into the Secretary of State Evidence Fund to be used as provided in Section 2-115 of the Illinois Vehicle Code.

(ii) Any local, municipal, or county law enforcement agency entitled to receive a monetary distribution of forfeiture proceeds may share those forfeiture proceeds pursuant to the terms of an intergovernmental agreement with a municipality that has a population in excess of 20,000 if:

(A) the receiving agency has entered into an intergovernmental agreement with the municipality to provide police services;

(B) the intergovernmental agreement for police services provides for consideration in an amount of not less than $1,000,000 per year;
(C) the seizure took place within the geographical limits of the municipality; and

(D) the funds are used only for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence or the establishment of a municipal police force, including the training of officers, construction of a police station, or the purchase of law enforcement equipment or vehicles.

(2)(i) 12.5% shall be distributed to the Office of the State's Attorney of the county in which the prosecution resulting in the forfeiture was instituted, deposited in a special fund in the county treasury and appropriated to the State's Attorney for use in the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or, at the discretion of the State's Attorney, in addition to other authorized purposes, to make grants to local substance abuse treatment facilities and half-way houses. In counties over 3,000,000 population, 25% shall be distributed to the Office of the State's Attorney for use in the enforcement of laws governing cannabis and
controlled substances; for public education in the
community or schools in the prevention or detection of the
abuse of drugs or alcohol; or at the discretion of the
State's Attorney, in addition to other authorized
purposes, to make grants to local substance abuse treatment
facilities and half-way houses. If the prosecution is
undertaken solely by the Attorney General, the portion
provided shall be distributed to the Attorney General for
use in the enforcement of laws governing cannabis and
controlled substances or for public education in the
community or schools in the prevention or detection of the
abuse of drugs or alcohol.

(ii) 12.5% shall be distributed to the Office of the
State's Attorneys Appellate Prosecutor and deposited in
the Narcotics Profit Forfeiture Fund of that office to be
used for additional expenses incurred in the
investigation, prosecution and appeal of cases arising
under laws governing cannabis and controlled substances,
_together with administrative expenses, and for legal
education or for public education in the community or
schools in the prevention or detection of the abuse of
drugs or alcohol. The Office of the State's Attorneys
Appellate Prosecutor shall not receive distribution from
cases brought in counties with over 3,000,000 population.

(3) 10% shall be retained by the Department of State
Police for expenses related to the administration and sale
of seized and forfeited property.
(Source: P.A. 100-512, eff. 7-1-18; 100-699, eff. 8-3-18.)

Section 10-25. The State's Attorneys Appellate Prosecutor's Act is amended by changing Section 9.01 as follows:

(725 ILCS 210/9.01) (from Ch. 14, par. 209.01)

Sec. 9.01. For State fiscal years beginning on or after July 1, 2017, the General Assembly shall appropriate money for the expenses of the Office, other than the expenses of the Office incident to the programs and publications authorized by Section 4.10 of this Act, from such Funds and in such amounts as it may determine, one-third from the State's Attorneys Appellate Prosecutor's County Fund and two-thirds from the General Revenue Fund, except for employees in the collective bargaining unit, for which all personal services expenses shall be paid from the General Revenue Fund.
(Source: P.A. 86-332.)

Section 10-30. The Unified Code of Corrections is amended by adding Section 5-9-1.22 as follows:

(730 ILCS 5/5-9-1.22 new)

Sec. 5-9-1.22. Fee; Roadside Memorial Fund. A person who is convicted or receives a disposition of court supervision for a
violation of Section 11-501 of the Illinois Vehicle Code shall, in addition to any other disposition, penalty, or fine imposed, pay a fee of $50 which shall be collected by the clerk of the court and then remitted to the State Treasurer for deposit into the Roadside Memorial Fund, a special fund that is created in the State treasury. However, the court may waive the fee if full restitution is complied with. Subject to appropriation, all moneys in the Roadside Memorial Fund shall be used by the Department of Transportation to pay fees imposed under subsection (f) of Section 20 of the Roadside Memorial Act.

This Section is substantially the same as Section 5-9-1.8 of the Unified Code of Corrections, which Section was repealed by Public Act 100-987, and shall be construed as a continuation of the fee established by that prior law, and not as a new or different fee.

Section 10-35. The Revised Uniform Unclaimed Property Act is amended by changing Section 15-801 as follows:

(765 ILCS 1026/15-801)

Sec. 15-801. Deposit of funds by administrator.

(a) Except as otherwise provided in this Section, the administrator shall deposit in the Unclaimed Property Trust Fund all funds received under this Act, including proceeds from the sale of property under Article 7. The administrator may deposit any amount in the Unclaimed Property Trust Fund into
the State Pensions Fund during the fiscal year at his or her
discretion; however, he or she shall, on April 15 and October
15 of each year, deposit any amount in the Unclaimed Property
Trust Fund exceeding $2,500,000 into the State Pensions Fund.
If on either April 15 or October 15, the administrator
determines that a balance of $2,500,000 is insufficient for the
prompt payment of unclaimed property claims authorized under
this Act, the administrator may retain more than $2,500,000 in
the Unclaimed Property Trust Fund in order to ensure the prompt
payment of claims. Beginning in State fiscal year 2021 2020,
all amounts that are deposited into the State Pensions Fund
from the Unclaimed Property Trust Fund shall be apportioned to
the designated retirement systems as provided in subsection
(c-6) of Section 8.12 of the State Finance Act to reduce their
actuarial reserve deficiencies.

(b) The administrator shall make prompt payment of claims
he or she duly allows as provided for in this Act from the
Unclaimed Property Trust Fund. This shall constitute an
irrevocable and continuing appropriation of all amounts in the
Unclaimed Property Trust Fund necessary to make prompt payment
of claims duly allowed by the administrator pursuant to this
Act.
(Source: P.A. 100-22, eff. 1-1-18; 100-587, eff. 6-4-18.)

ARTICLE 15. AVIATION
Section 15-5. The State Finance Act is amended by changing Section 6z-34 and by adding Sections 5.891, 5.893, 5.894, 5.895, 6z-20.1, 6z-20.2, 6z-20.3, and 50 as follows:

(30 ILCS 105/5.891 new)

Sec. 5.891. The State Aviation Program Fund.

(30 ILCS 105/5.893 new)

Sec. 5.893. The Local Government Aviation Trust Fund.

(30 ILCS 105/5.894 new)

Sec. 5.894. The Aviation Fuel Sales Tax Refund Fund.

(30 ILCS 105/5.895 new)

Sec. 5.895. The Sound-Reducing Windows and Doors Replacement Fund.

(30 ILCS 105/6z-20.1 new)

Sec. 6z-20.1. The State Aviation Program Fund and the Sound-Reducing Windows and Doors Replacement Fund.

(a) The State Aviation Program Fund is created in the State Treasury. Moneys in the Fund shall be used by the Department of Transportation for the purposes of administering a State Aviation Program. Subject to appropriation, the moneys shall be used for the purpose of distributing grants to units of local government to be used for airport-related purposes. Grants to
units of local government from the Fund shall be distributed proportionately based on equal part enplanements, total cargo, and airport operations. With regard to enplanements that occur within a municipality with a population of over 500,000, grants shall be distributed only to the municipality.

(b) For grants to a unit of government other than a municipality with a population of more than 500,000, "airport-related purposes" means the capital or operating costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that is owned or operated by the person or entity that owns or operates the airport that is directly and substantially related to the air transportation of passengers or property as provided in 49 U.S.C. 47133, including (i) the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program and (ii) in-home air quality monitoring testing in residences in which windows or doors were installed under the Residential Sound Insulation Program.

(c) For grants to a municipality with a population of more than 500,000, "airport-related purposes" means the capital costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that (i) is owned or operated by a person or entity that owns or operates an airport and (ii) is directly and substantially related to the air transportation of passengers or property, as provided in 40 U.S.C. 47133. For grants to a municipality with a population of more than
500,000, "airport-related purposes" also means costs
associated with the replacement of sound-reducing windows and
doors installed under the Residential Sound Insulation
Program.

(d) In each State fiscal year, the first $7,500,000
attributable to a municipality with a population of more than
500,000, as provided in subsection (a) of this Section, shall
be transferred to the Sound-Reducing Windows and Doors
Replacement Fund, a special fund created in the State Treasury.
Subject to appropriation, the moneys in the Fund shall be used
for costs associated with the replacement of sound-reducing
windows and doors installed under the Residential Sound
Insulation Program. Any amounts attributable to a municipality
with a population of more than 500,000 in excess of $7,500,000
in each State fiscal year shall be distributed among the
airports in that municipality based on the same formula as
prescribed in subsection (a) to be used for airport-related
purposes.

(30 ILCS 105/6z-20.2 new)

Sec. 6z-20.2. The Local Government Aviation Trust Fund.

(a) The Local Government Aviation Trust Fund is created as
a trust fund in the State Treasury. Moneys in the Trust Fund
shall be used by units of local government for airport-related
purposes.

(b) As used in this Section, "airport-related purposes"
means the capital or operating costs of: (1) an airport; (2) a local airport system; or (3) any other local facility that is owned or operated by the person or entity that owns or operates the airport that is directly and substantially related to the air transportation of passengers or property as provided in 49 U.S.C. 47133, including (i) the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program and (ii) in-home air quality testing in residences in which windows or doors were installed under the Residential Sound Insulation Program.

(c) Moneys in the Trust Fund are not subject to appropriation and shall be used solely as provided in this Section. All deposits into the Trust Fund shall be held in the Trust Fund by the State Treasurer, ex officio, as trustee separate and apart from all public moneys or funds of this State.

(d) On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named units of local government, the units of local government to be those from which retailers or servicemen have paid tax or penalties to the Department during the second preceding calendar month on sales of aviation fuel. The amount to be paid to each unit of local government shall be the amount (not including credit memoranda) collected during the second preceding calendar month by the Department and paid into the Local Government Aviation Trust...
Fund, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, and not including any amount which the Department determines is necessary to offset any amounts which are payable to a different taxing body but were erroneously paid to the unit of local government. Within 10 days after receipt by the Comptroller of the certification for disbursement to the units of local government, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

When certifying the amount of the monthly disbursement to a unit of local government under this Section, the Department shall increase or decrease that amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the 6 months preceding the time a misallocation is discovered.

(30 ILCS 105/6z-20.3 new)
Sec. 6z-20.3. The Aviation Fuel Sales Tax Refund Fund.
(a) The Aviation Fuel Sales Tax Refund Fund is hereby created as a special fund in the State Treasury. Moneys in the Aviation Fuel Sales Tax Refund Fund shall be used by the Department of Revenue to pay refunds of Use Tax, Service Use

(b) Moneys in the Aviation Fuel Sales Tax Refund Fund shall be expended exclusively for the purpose of paying refunds pursuant to this Section.

(c) The Director of Revenue shall order payment of refunds under this Section from the Aviation Fuel Sales Tax Refund Fund only to the extent that amounts collected pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 9 of the Service Use Tax Act on aviation fuel have been deposited and retained in the Fund.

As soon as possible after the end of each fiscal year, the Director of Revenue shall order transferred and the State Treasurer and State Comptroller shall transfer from the Aviation Fuel Sales Tax Refund Fund to the State Aviation Program Fund 20% of any surplus remaining as of the end of such fiscal year and shall transfer from the Aviation Fuel Sales Tax Refund Fund to the General Revenue Fund 80% of any surplus remaining as of the end of such fiscal year.

This Section shall constitute an irrevocable and continuing appropriation from the Aviation Fuel Sales Tax Refund Fund for the purpose of paying refunds in accordance
with the provisions of this Section.

(30 ILCS 105/6z-34)

Sec. 6z-34. Secretary of State Special Services Fund. There is created in the State Treasury a special fund to be known as the Secretary of State Special Services Fund. Moneys deposited into the Fund may, subject to appropriation, be used by the Secretary of State for any or all of the following purposes:

(1) For general automation efforts within operations of the Office of Secretary of State.

(2) For technology applications in any form that will enhance the operational capabilities of the Office of Secretary of State.

(3) To provide funds for any type of library grants authorized and administered by the Secretary of State as State Librarian.

(4) For the purposes of the Secretary of State's operating program expenses related to the enforcement of administrative laws related to vehicles and transportation.

These funds are in addition to any other funds otherwise authorized to the Office of Secretary of State for like or similar purposes.

On August 15, 1997, all fiscal year 1997 receipts that exceed the amount of $15,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly
known as the Statistical Services Revolving Fund); on August 15, 1998 and each year thereafter through 2000, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of $17,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 2001 and each year thereafter through 2002, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of $19,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); and on August 15, 2003 and each year thereafter, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of $33,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund).

(Source: P.A. 100-23, eff. 7-6-17.)

Section 15-10. The Use Tax Act is amended by changing Sections 9 and 19 as follows:

(35 ILCS 105/9) (from Ch. 120, par. 439.9)

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the
amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for taxes paid on aviation fuel that are deposited into the State Aviation Program Fund under this Act. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale
wherein the payment of the principal sum, or a part thereof, is
extended beyond the close of the period for which the return is
filed, the retailer, in collecting the tax (except as to motor
vehicles, watercraft, aircraft, and trailers that are required
to be registered with an agency of this State), may collect for
each tax return period, only the tax applicable to that part of
the selling price actually received during such tax return
period.

Except as provided in this Section, on or before the
twentieth day of each calendar month, such retailer shall file
a return for the preceding calendar month. Such return shall be
filed on forms prescribed by the Department and shall furnish
such information as the Department may reasonably require. On
and after January 1, 2018, except for returns for motor
vehicles, watercraft, aircraft, and trailers that are required
to be registered with an agency of this State, with respect to
retailers whose annual gross receipts average $20,000 or more,
all returns required to be filed pursuant to this Act shall be
filed electronically. Retailers who demonstrate that they do
not have access to the Internet or demonstrate hardship in
filing electronically may petition the Department to waive the
electronic filing requirement.

The Department may require returns to be filed on a
quarterly basis. If so required, a return for each calendar
quarter shall be filed on or before the twentieth day of the
calendar month following the end of such calendar quarter. The
taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due;
5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

Beginning on January 1, 2020, each retailer required or authorized to collect the tax imposed by this Act on aviation fuel sold at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, file and pay tax to the Department on an aviation fuel tax return, on or before the twentieth day of each calendar month. The requirements related to the return shall be as otherwise provided in this Section.
Notwithstanding any other provisions of this Act to the contrary, retailers collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel fee payments by electronic means in the manner and form required by the Department. For purposes of this paragraph, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered
by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Before October 1, 2000, if the taxpayer's average monthly
tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or
after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average
monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such
taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act,
in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by
January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, except as otherwise provided in this Section, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers
transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 3-55 of this Act, then that seller may report the transfer of all the aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the
month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft
and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the tax that is imposed by this Act may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of
applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not
paid the tax to the retailer, such user may certify to the fact of such delay by the retailer, and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Where a retailer collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the retailer refunds the selling price thereof to the purchaser, such retailer shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the retailer may deduct the amount of the tax so refunded by him to the purchaser from any other use tax which such retailer may be required to pay or remit to the Department, as shown by such return, if the amount of the tax to be deducted was previously remitted to the Department by
such retailer. If the retailer has not previously remitted the amount of such tax to the Department, he is entitled to no deduction under this Act upon refunding such tax to the purchaser.

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable retailers, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the retailer has more than one business registered with the Department under separate registration under this Act, such retailer may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net
revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel
under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuels Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had
been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and the Retailers' Occupation Tax Act shall not exceed $2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.
Beginning July 1, 2015, of the remainder of the moneys received by the Department under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount
required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are
outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of
the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

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and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30,
2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation
Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department (except the amount collected on aviation fuel sold on or after December 1, 2019).

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon
certification of the Department of Revenue, the Comptroller
shall order transferred and the Treasurer shall transfer from
the General Revenue Fund to the Motor Fuel Tax Fund an amount
equal to 1.7% of 80% of the net revenue realized under this Act
for the second preceding month. Beginning April 1, 2000, this
transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue
collected by the State pursuant to this Act, less the amount
paid out during that month as refunds to taxpayers for
overpayment of liability.

For greater simplicity of administration, manufacturers,
importers and wholesalers whose products are sold at retail in
Illinois by numerous retailers, and who wish to do so, may
assume the responsibility for accounting and paying to the
Department all tax accruing under this Act with respect to such
sales, if the retailers who are affected do not make written
objection to the Department to this arrangement.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

(35 ILCS 105/19) (from Ch. 120, par. 439.19)

Sec. 19. If it shall appear that an amount of tax or
penalty or interest has been paid in error hereunder to the
Department by a purchaser, as distinguished from the retailer,
whether such amount be paid through a mistake of fact or an
error of law, such purchaser may file a claim for credit or refund with the Department in accordance with Sections 6, 6a, 6b, 6c, and 6d of the Retailers' Occupation Tax Act. If it shall appear that an amount of tax or penalty or interest has been paid in error to the Department hereunder by a retailer who is required or authorized to collect and remit the use tax, whether such amount be paid through a mistake of fact or an error of law, such retailer may file a claim for credit or refund with the Department in accordance with Sections 6, 6a, 6b, 6c, and 6d of the Retailers' Occupation Tax Act, provided that no credit or refund shall be allowed for any amount paid by any such retailer unless it shall appear that he bore the burden of such amount and did not shift the burden thereof to anyone else (as in the case of a duplicated tax payment which the retailer made to the Department and did not collect from anyone else), or unless it shall appear that he or she or his or her legal representative has unconditionally repaid such amount to his vendee (1) who bore the burden thereof and has not shifted such burden directly or indirectly in any manner whatsoever; (2) who, if he has shifted such burden, has repaid unconditionally such amount to his or her own vendee, and (3) who is not entitled to receive any reimbursement therefor from any other source than from his vendor, nor to be relieved of such burden in any other manner whatsoever. If it shall appear that an amount of tax has been paid in error hereunder by the purchaser to a retailer, who retained such tax as reimbursement
for his or her tax liability on the same sale under the Retailers' Occupation Tax Act, and who remitted the amount involved to the Department under the Retailers' Occupation Tax Act, whether such amount be paid through a mistake of fact or an error of law, the procedure for recovering such tax shall be that prescribed in Sections 6, 6a, 6b and 6c of the Retailers' Occupation Tax Act.

Any credit or refund that is allowed under this Section shall bear interest at the rate and in the manner specified in the Uniform Penalty and Interest Act.

Any claim filed hereunder shall be filed upon a form prescribed and furnished by the Department. The claim shall be signed by the claimant (or by the claimant's legal representative if the claimant shall have died or become a person under legal disability), or by a duly authorized agent of the claimant or his or her legal representative.

A claim for credit or refund shall be considered to have been filed with the Department on the date upon which it is received by the Department. Upon receipt of any claim for credit or refund filed under this Act, any officer or employee of the Department, authorized in writing by the Director of Revenue to acknowledge receipt of such claims on behalf of the Department, shall execute on behalf of the Department, and shall deliver or mail to the claimant or his duly authorized agent, a written receipt, acknowledging that the claim has been filed with the Department, describing the claim in sufficient
detail to identify it and stating the date upon which the claim
was received by the Department. Such written receipt shall be
prima facie evidence that the Department received the claim
described in such receipt and shall be prima facie evidence of
the date when such claim was received by the Department. In the
absence of such a written receipt, the records of the
Department as to when the claim was received by the Department,
or as to whether or not the claim was received at all by the
Department, shall be deemed to be prima facie correct upon
these questions in the event of any dispute between the
claimant (or his or her legal representative) and the
Department concerning these questions.

In case the Department determines that the claimant is
entitled to a refund, such refund shall be made only from the
Aviation Fuel Sales Tax Refund Fund or from such appropriation
as may be available for that purpose, as appropriate. If it
appears unlikely that the amount available appropriated would
permit everyone having a claim allowed during the period
covered by such appropriation or from the Aviation Fuel Sales
Tax Refund Fund, as appropriate, to elect to receive a cash
refund, the Department, by rule or regulation, shall provide
for the payment of refunds in hardship cases and shall define
what types of cases qualify as hardship cases.

If a retailer who has failed to pay use tax on gross
receipts from retail sales is required by the Department to pay
such tax, such retailer, without filing any formal claim with
the Department, shall be allowed to take credit against such
use tax liability to the extent, if any, to which such retailer
has paid an amount equivalent to retailers' occupation tax or
has paid use tax in error to his or her vendor or vendors of the
same tangible personal property which such retailer bought for
resale and did not first use before selling it, and no penalty
or interest shall be charged to such retailer on the amount of
such credit. However, when such credit is allowed to the
retailer by the Department, the vendor is precluded from
refunding any of that tax to the retailer and filing a claim
for credit or refund with respect thereto with the Department.
The provisions of this amendatory Act shall be applied
retroactively, regardless of the date of the transaction.
(Source: P.A. 99-217, eff. 7-31-15.)

Section 15-15. The Service Use Tax Act is amended by
changing Sections 9 and 17 as follows:

(35 ILCS 110/9) (from Ch. 120, par. 439.39)
Sec. 9. Each serviceman required or authorized to collect
the tax herein imposed shall pay to the Department the amount
of such tax (except as otherwise provided) at the time when he
is required to file his return for the period during which such
tax was collected, less a discount of 2.1% prior to January 1,
1990 and 1.75% on and after January 1, 1990, or $5 per calendar
year, whichever is greater, which is allowed to reimburse the
serviceman for expenses incurred in collecting the tax, keeping
records, preparing and filing returns, remitting the tax and
supplying data to the Department on request. The discount under
this Section is not allowed for taxes paid on aviation fuel
that are deposited into the State Aviation Program Fund under
this Act. The discount allowed under this Section is allowed
only for returns that are filed in the manner required by this
Act. The Department may disallow the discount for servicemen
whose certificate of registration is revoked at the time the
return is filed, but only if the Department's decision to
revoke the certificate of registration has become final. A
serviceman need not remit that part of any tax collected by him
to the extent that he is required to pay and does pay the tax
imposed by the Service Occupation Tax Act with respect to his
sale of service involving the incidental transfer by him of the
same property.

Except as provided hereinafter in this Section, on or
before the twentieth day of each calendar month, such
serviceman shall file a return for the preceding calendar month
in accordance with reasonable Rules and Regulations to be
promulgated by the Department. Such return shall be filed on a
form prescribed by the Department and shall contain such
information as the Department may reasonably require. On and
after January 1, 2018, with respect to servicemen whose annual
gross receipts average $20,000 or more, all returns required to
be filed pursuant to this Act shall be filed electronically.
Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in business as a serviceman in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due;
5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

Beginning on January 1, 2020, each serviceman required or authorized to collect the tax imposed by this Act on aviation
fuel transferred as an incident of a sale of service in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay the tax by filing an aviation fuel tax return with the Department on or before the twentieth day of each calendar month. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this paragraph, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make
all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds
transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

If the serviceman is otherwise required to file a monthly return and if the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman is otherwise required to file a monthly or quarterly return and if the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.
Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such serviceman shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Where a serviceman collects the tax with respect to the selling price of property which he sells and the purchaser thereafter returns such property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Use Tax, Service Occupation Tax, retailers' occupation tax or use tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

Any serviceman filing a return hereunder shall also include the total tax upon the selling price of tangible personal
property purchased for use by him as an incident to a sale of service, and such serviceman shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Service Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registration hereunder, such serviceman shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Tax Reform Fund, a special fund in the State Treasury, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property, other than (i) tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government and (ii) aviation fuel sold on or after December 1, 2019. This exception
for aviation fuel only applies for so long as the revenue use
requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
binding on the State.

For aviation fuel sold on or after December 1, 2019, each
month the Department shall pay into the State Aviation Program
Fund 20% of the net revenue realized for the preceding month
from the 6.25% general rate on the selling price of aviation
fuel, less an amount estimated by the Department to be required
for refunds of the 20% portion of the tax on aviation fuel
under this Act, which amount shall be deposited into the
Aviation Fuel Sales Tax Refund Fund. The Department shall only
pay moneys into the State Aviation Program Fund and the
Aviation Fuel Sales Tax Refund Fund under this Act for so long
as the revenue use requirements of 49 U.S.C. 47107(b) and 49
U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall
pay into the State and Local Sales Tax Reform Fund 100% of the
net revenue realized for the preceding month from the 1.25%
rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall
pay into the Capital Projects Fund an amount that is equal to
an amount estimated by the Department to represent 80% of the
net revenue realized for the preceding month from the sale of
candy, grooming and hygiene products, and soft drinks that had
been taxed at a rate of 1% prior to September 1, 2009 but that
are now taxed at 6.25%.
Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, this Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
may be, of the moneys received by the Department and required
to be paid into the Build Illinois Fund pursuant to Section 3
of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
Act, Section 9 of the Service Use Tax Act, and Section 9 of the
Service Occupation Tax Act, such Acts being hereinafter called
the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
may be, of moneys being hereinafter called the "Tax Act
Amount", and (2) the amount transferred to the Build Illinois
Fund from the State and Local Sales Tax Reform Fund shall be
less than the Annual Specified Amount (as defined in Section 3
of the Retailers' Occupation Tax Act), an amount equal to the
difference shall be immediately paid into the Build Illinois
Fund from other moneys received by the Department pursuant to
the Tax Acts; and further provided, that if on the last
business day of any month the sum of (1) the Tax Act Amount
required to be deposited into the Build Illinois Bond Account
in the Build Illinois Fund during such month and (2) the amount
transferred during such month to the Build Illinois Fund from
the State and Local Sales Tax Reform Fund shall have been less
than 1/12 of the Annual Specified Amount, an amount equal to
the difference shall be immediately paid into the Build
Illinois Fund from other moneys received by the Department
pursuant to the Tax Acts; and, further provided, that in no
event shall the payments required under the preceding proviso
result in aggregate payments into the Build Illinois Fund
pursuant to this clause (b) for any fiscal year in excess of
the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be
deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

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beginning July 20, 1993 and in each month of each fiscal
year thereafter, one-eighth of the amount requested in the
certificate of the Chairman of the Metropolitan Pier and
Exposition Authority for that fiscal year, less the amount
deposited into the McCormick Place Expansion Project Fund by
the State Treasurer in the respective month under subsection
(g) of Section 13 of the Metropolitan Pier and Exposition
Authority Act, plus cumulative deficiencies in the deposits
required under this Section for previous months and years,
shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy
Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department (except the amount
collected on aviation fuel sold on or after December 1, 2019).

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the General Revenue Fund of the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for
Sec. 17. If it shall appear that an amount of tax or penalty or interest has been paid in error hereunder to the Department by a purchaser, as distinguished from the serviceman, whether such amount be paid through a mistake of fact or an error of law, such purchaser may file a claim for credit or refund with the Department. If it shall appear that an amount of tax or penalty or interest has been paid in error to the Department hereunder by a serviceman who is required or authorized to collect and remit the Service Use Tax, whether such amount be paid through a mistake of fact or an error of law, such serviceman may file a claim for credit or refund with the Department, provided that no credit shall be allowed or refund made for any amount paid by any such serviceman unless it shall appear that he bore the burden of such amount and did not shift the burden thereof to anyone else (as in the case of a duplicated tax payment which the serviceman made to the Department and did not collect from anyone else), or unless it shall appear that he or his legal representative has unconditionally repaid such amount to his vendee (1) who bore the burden thereof and has not shifted such burden directly or
indirectly in any manner whatsoever; (2) who, if he has shifted such burden, has repaid unconditionally such amount to his own vendee, and (3) who is not entitled to receive any reimbursement therefor from any other source than from his vendor, nor to be relieved of such burden in any other manner whatsoever. If it shall appear that an amount of tax has been paid in error hereunder by the purchaser to a serviceman, who retained such tax as reimbursement for his tax liability on the same sale of service under the Service Occupation Tax Act, and who paid such tax as required by the Service Occupation Tax Act, whether such amount be paid through a mistake of fact or an error of law, the procedure for recovering such tax shall be that prescribed in Sections 17, 18, 19 and 20 of the Service Occupation Tax Act.

Any credit or refund that is allowed under this Section shall bear interest at the rate and in the manner specified in the Uniform Penalty and Interest Act.

Any claim filed hereunder shall be filed upon a form prescribed and furnished by the Department. The claim shall be signed by the claimant (or by the claimant's legal representative if the claimant shall have died or become a person under legal disability), or by a duly authorized agent of the claimant or his or her legal representative.

A claim for credit or refund shall be considered to have been filed with the Department on the date upon which it is received by the Department. Upon receipt of any claim for
credit or refund filed under this Act, any officer or employee of the Department, authorized in writing by the Director of Revenue to acknowledge receipt of such claims on behalf of the Department, shall execute on behalf of the Department, and shall deliver or mail to the claimant or his duly authorized agent, a written receipt, acknowledging that the claim has been filed with the Department, describing the claim in sufficient detail to identify it and stating the date upon which the claim was received by the Department. Such written receipt shall be prima facie evidence that the Department received the claim described in such receipt and shall be prima facie evidence of the date when such claim was received by the Department. In the absence of such a written receipt, the records of the Department as to when the claim was received by the Department, or as to whether or not the claim was received at all by the Department, shall be deemed to be prima facie correct upon these questions in the event of any dispute between the claimant (or his or her legal representative) and the Department concerning these questions.

In case the Department determines that the claimant is entitled to a refund, such refund shall be made only from the Aviation Fuel Sales Tax Refund Fund or from such appropriation as may be available for that purpose, as appropriate. If it appears unlikely that the amount available appropriated would permit everyone having a claim allowed during the period covered by such appropriation or from the Aviation Fuel Sales
Tax Refund Fund, as appropriate, to elect to receive a cash refund, the Department, by rule or regulation, shall provide for the payment of refunds in hardship cases and shall define what types of cases qualify as hardship cases.
(Source: P.A. 87-205.)

Section 15-20. The Service Occupation Tax Act is amended by changing Sections 9 and 17 as follows:

(35 ILCS 115/9) (from Ch. 120, par. 439.109)
Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax at the time when he is required to file his return for the period during which such tax was collectible, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for taxes paid on aviation fuel that are deposited into the State Aviation Program Fund under this Act. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return
is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the serviceman, in collecting the tax may collect, for each tax return period, only the tax applicable to the part of the selling price actually received during such tax return period.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable rules and regulations to be promulgated by the Department of Revenue. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. On and after January 1, 2018, with respect to servicemen whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar
quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in business as a serviceman in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due;
5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

Beginning on January 1, 2020, each serviceman required or authorized to collect the tax herein imposed on aviation fuel acquired as an incident to the purchase of a service in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, file an aviation fuel tax return with the Department on or before the twentieth day of each calendar month. The requirements related to the return shall be as otherwise
provided in this Section. Notwithstanding any other provisions of this Act to the contrary, servicemen transferring aviation fuel incident to sales of service shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this paragraph, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Prior to October 1, 2003, and on and after September 1, 2004 a serviceman may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Service Use Tax as provided in Section 3-70 of the Service Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-70 of the Service Use Tax Act. A Manufacturer's Purchase Credit certification, accepted prior to October 1, 2003 or on or after September 1, 2004 by a serviceman as provided in Section 3-70 of the Service Use Tax Act, may be used by that serviceman to satisfy Service Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under
this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchase Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

If the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the
case of any serviceman who ceases to engage in a kind of
business which makes him responsible for filing returns under
this Act, such serviceman shall file a final return under this
Act with the Department not more than 1 month after
discontinuing such business.

Beginning October 1, 1993, a taxpayer who has an average
monthly tax liability of $150,000 or more shall make all
payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 1994, a taxpayer who has
an average monthly tax liability of $100,000 or more shall make
all payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 1995, a taxpayer who has
an average monthly tax liability of $50,000 or more shall make
all payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 2000, a taxpayer who has
an annual tax liability of $200,000 or more shall make all
payments required by rules of the Department by electronic
funds transfer. The term "annual tax liability" shall be the
sum of the taxpayer's liabilities under this Act, and under all
other State and local occupation and use tax laws administered
by the Department, for the immediately preceding calendar year.
The term "average monthly tax liability" means the sum of the
taxpayer's liabilities under this Act, and under all other
State and local occupation and use tax laws administered by the
Department, for the immediately preceding calendar year
divided by 12. Beginning on October 1, 2002, a taxpayer who has
a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Where a serviceman collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the
purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Occupation Tax, Service Use Tax, Retailers' Occupation Tax or Use Tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, the Use Tax Act or the Service Use Tax Act, to furnish all the return information required by all said Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registrations hereunder, such serviceman shall file separate returns for each registered business.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax imposed under this Act. Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the
Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 4% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

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Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that
are now taxed at 6.25%.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Use Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Use Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, this Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal
year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund
pursuant to this clause (b) for any fiscal year in excess of
the greater of (i) the Tax Act Amount or (ii) the Annual
Specified Amount for such fiscal year; and, further provided,
that the amounts payable into the Build Illinois Fund under
this clause (b) shall be payable only until such time as the
aggregate amount on deposit under each trust indenture securing
Bonds issued and outstanding pursuant to the Build Illinois
Bond Act is sufficient, taking into account any future
investment income, to fully provide, in accordance with such
indenture, for the defeasance of or the payment of the
principal of, premium, if any, and interest on the Bonds
secured by such indenture and on any Bonds expected to be
issued thereafter and all fees and costs payable with respect
thereto, all as certified by the Director of the Bureau of the
Budget (now Governor's Office of Management and Budget). If on
the last business day of any month in which Bonds are
outstanding pursuant to the Build Illinois Bond Act, the
aggregate of the moneys deposited in the Build Illinois Bond
Account in the Build Illinois Fund in such month shall be less
than the amount required to be transferred in such month from
the Build Illinois Bond Account to the Build Illinois Bond
Retirement and Interest Fund pursuant to Section 13 of the
Build Illinois Bond Act, an amount equal to such deficiency
shall be immediately paid from other moneys received by the
Department pursuant to the Tax Acts to the Build Illinois Fund;
provided, however, that any amounts paid to the Build Illinois
Fund in any fiscal year pursuant to this sentence shall be
deemed to constitute payments pursuant to clause (b) of the
preceding sentence and shall reduce the amount otherwise
payable for such fiscal year pursuant to clause (b) of the
preceding sentence. The moneys received by the Department
pursuant to this Act and required to be deposited into the
Build Illinois Fund are subject to the pledge, claim and charge
set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund
as provided in the preceding paragraph or in any amendment
thereto hereafter enacted, the following specified monthly
installment of the amount requested in the certificate of the
Chairman of the Metropolitan Pier and Exposition Authority
provided under Section 8.25f of the State Finance Act, but not
in excess of the sums designated as "Total Deposit", shall be
deposited in the aggregate from collections under Section 9 of
the Use Tax Act, Section 9 of the Service Use Tax Act, Section
9 of the Service Occupation Tax Act, and Section 3 of the
Retailers' Occupation Tax Act into the McCormick Place
Expansion Project Fund in the specified fiscal years.

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<th>Fiscal Year</th>
<th>Total Deposit</th>
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</tr>
<tr>
<td>2022</td>
<td>260,000,000</td>
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</table>
and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits
required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Capital Projects Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year
period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation
and use taxes administered by the Department (except the amount collected on aviation fuel sold on or after December 1, 2019).

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% shall be paid into the General Revenue Fund of the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the taxpayer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the
gross receipts reported to the Department of Revenue for the
same period, the taxpayer shall attach to his annual return a
schedule showing a reconciliation of the 2 amounts and the
reasons for the difference. The taxpayer's annual return to the
Department shall also disclose the cost of goods sold by the
taxpayer during the year covered by such return, opening and
closing inventories of such goods for such year, cost of goods
used from stock or taken from stock and given away by the
taxpayer during such year, pay roll information of the
taxpayer's business during such year and any additional
reasonable information which the Department deems would be
helpful in determining the accuracy of the monthly, quarterly
or annual returns filed by such taxpayer as hereinbefore
provided for in this Section.

If the annual information return required by this Section
is not filed when and as required, the taxpayer shall be liable
as follows:

(i) Until January 1, 1994, the taxpayer shall be liable
for a penalty equal to 1/6 of 1% of the tax due from such
taxpayer under this Act during the period to be covered by
the annual return for each month or fraction of a month
until such return is filed as required, the penalty to be
assessed and collected in the same manner as any other
penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall
be liable for a penalty as described in Section 3-4 of the
Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The foregoing portion of this Section concerning the filing of an annual information return shall not apply to a serviceman who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose
products are sold by numerous servicemen in Illinois, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the servicemen who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

(35 ILCS 115/17) (from Ch. 120, par. 439.117)

Sec. 17. If it shall appear that an amount of tax or penalty or interest has been paid in error hereunder directly to the Department by a serviceman, whether such amount be paid through a mistake of fact or an error of law, such serviceman may file a claim for credit or refund with the Department. If it shall appear that an amount of tax or penalty or interest has been paid in error to the Department hereunder by a supplier who is required or authorized to collect and remit the Service Occupation Tax, whether such amount be paid through a mistake of fact or an error of law, such supplier may file a claim for credit or refund with the Department, provided that no credit shall be allowed nor any refund made for any amount paid by any such supplier unless it shall appear that he bore the burden of such amount and did not shift the burden thereof to anyone else (as in the case of a duplicated tax payment
which the supplier made to the Department and did not collect from anyone else), or unless it shall appear that he or his legal representative has unconditionally repaid such amount to his vendee (1) who bore the burden thereof and has not shifted such burden directly or indirectly in any manner whatsoever; (2) who, if he has shifted such burden, has repaid unconditionally such amount to his own vendee, and (3) who is not entitled to receive any reimbursement therefor from any other source than from his supplier, nor to be relieved of such burden in any other manner whatsoever.

Any credit or refund that is allowed under this Section shall bear interest at the rate and in the manner specified in the Uniform Penalty and Interest Act.

Any claim filed hereunder shall be filed upon a form prescribed and furnished by the Department. The claim shall be signed by the claimant (or by the claimant's legal representative if the claimant shall have died or become a person under legal disability), or by a duly authorized agent of the claimant or his or her legal representative.

A claim for credit or refund shall be considered to have been filed with the Department on the date upon which it is received by the Department. Upon receipt of any claim for credit or refund filed under this Act, any officer or employee of the Department, authorized in writing by the Director of Revenue to acknowledge receipt of such claims on behalf of the Department, shall execute on behalf of the Department, and
shall deliver or mail to the claimant or his or her duly
authorized agent, a written receipt, acknowledging that the
claim has been filed with the Department, describing the claim
in sufficient detail to identify it and stating the date upon
which the claim was received by the Department. Such written
receipt shall be prima facie evidence that the Department
received the claim described in such receipt and shall be prima
facie evidence of the date when such claim was received by the
Department. In the absence of such a written receipt, the
records of the Department as to when the claim was received by
the Department, or as to whether or not the claim was received
at all by the Department, shall be deemed to be prima facie
correct upon these questions in the event of any dispute
between the claimant (or his legal representative) and the
Department concerning these questions.

In case the Department determines that the claimant is
entitled to a refund, such refund shall be made only from the
Aviation Fuel Sales Tax Refund Fund or from such appropriation
as may be available for that purpose, as appropriate. If it
appears unlikely that the amount available appropriated would
permit everyone having a claim allowed during the period
covered by such appropriation or from the Aviation Fuel Sales
Tax Refund Fund, as appropriate, to elect to receive a cash
refund, the Department, by rule or regulation, shall provide
for the payment of refunds in hardship cases and shall define
what types of cases qualify as hardship cases.
Section 15-25. The Retailers' Occupation Tax Act is amended by changing Sections 3, 6, and 11 as follows:

(35 ILCS 120/3) (from Ch. 120, par. 442)

Sec. 3. Except as provided in this Section, on or before the twentieth day of each calendar month, every person engaged in the business of selling tangible personal property at retail in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the seller;

2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of selling tangible personal property at retail in this State;

3. Total amount of receipts received by him during the preceding calendar month or quarter, as the case may be, from sales of tangible personal property, and from services furnished, by him during such preceding calendar month or quarter;

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return
5. Deductions allowed by law;
6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed;
7. The amount of credit provided in Section 2d of this Act;
8. The amount of tax due;
9. The signature of the taxpayer; and
10. Such other reasonable information as the Department may require.

On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Each return shall be accompanied by the statement of prepaid tax issued pursuant to Section 2e for which credit is
claimed.

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchaser Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The
taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due; and
6. Such other reasonable information as the Department may require.

Beginning on January 1, 2020, every person engaged in the business of selling aviation fuel at retail in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, file an aviation fuel tax return with the Department on or before the twentieth day of each calendar month. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers selling aviation fuel shall file all
aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this paragraph, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

Beginning on October 1, 2003, any person who is not a licensed distributor, importing distributor, or manufacturer, as defined in the Liquor Control Act of 1934, but is engaged in the business of selling, at retail, alcoholic liquor shall file a statement with the Department of Revenue, in a format and at a time prescribed by the Department, showing the total amount paid for alcoholic liquor purchased during the preceding month and such other information as is reasonably required by the Department. The Department may adopt rules to require that this statement be filed in an electronic or telephonic format. Such rules may provide for exceptions from the filing requirements of this paragraph. For the purposes of this paragraph, the term "alcoholic liquor" shall have the meaning prescribed in the Liquor Control Act of 1934.

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during
the preceding month to purchasers; identifying the purchaser to
whom it was sold or distributed; the purchaser's tax
registration number; and such other information reasonably
required by the Department. A distributor, importing
distributor, or manufacturer of alcoholic liquor must
personally deliver, mail, or provide by electronic means to
each retailer listed on the monthly statement a report
containing a cumulative total of that distributor's, importing
distributor's, or manufacturer's total sales of alcoholic
liquor to that retailer no later than the 10th day of the month
for the preceding month during which the transaction occurred.
The distributor, importing distributor, or manufacturer shall
notify the retailer as to the method by which the distributor,
importing distributor, or manufacturer will provide the sales
information. If the retailer is unable to receive the sales
information by electronic means, the distributor, importing
distributor, or manufacturer shall furnish the sales
information by personal delivery or by mail. For purposes of
this paragraph, the term "electronic means" includes, but is
not limited to, the use of a secure Internet website, e-mail,
or facsimile.

If a total amount of less than $1 is payable, refundable or
creditable, such amount shall be disregarded if it is less than
50 cents and shall be increased to $1 if it is 50 cents or more.

Beginning October 1, 1993, a taxpayer who has an average
monthly tax liability of $150,000 or more shall make all
payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make
payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Any amount which is required to be shown or reported on any return or other document under this Act shall, if such amount is not a whole-dollar amount, be increased to the nearest whole-dollar amount in any case where the fractional part of a dollar is 50 cents or more, and decreased to the nearest whole-dollar amount where the fractional part of a dollar is less than 50 cents.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year;
with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability with the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

Where the same person has more than one business registered with the Department under separate registrations under this Act, such person may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In addition, with respect to motor vehicles, watercraft,
aircraft, and trailers that are required to be registered with
an agency of this State, except as otherwise provided in this
Section, every retailer selling this kind of tangible personal
property shall file, with the Department, upon a form to be
prescribed and supplied by the Department, a separate return
for each such item of tangible personal property which the
retailer sells, except that if, in the same transaction, (i) a
retailer of aircraft, watercraft, motor vehicles or trailers
transfers more than one aircraft, watercraft, motor vehicle or
trailer to another aircraft, watercraft, motor vehicle
retailer or trailer retailer for the purpose of resale or (ii)
a retailer of aircraft, watercraft, motor vehicles, or trailers
transfers more than one aircraft, watercraft, motor vehicle, or
trailer to a purchaser for use as a qualifying rolling stock as
provided in Section 2-5 of this Act, then that seller may
report the transfer of all aircraft, watercraft, motor vehicles
or trailers involved in that transaction to the Department on
the same uniform invoice-transaction reporting return form.
For purposes of this Section, "watercraft" means a Class 2,
Class 3, or Class 4 watercraft as defined in Section 3-2 of the
Boat Registration and Safety Act, a personal watercraft, or any
boat equipped with an inboard motor.

In addition, with respect to motor vehicles, watercraft,
aircraft, and trailers that are required to be registered with
an agency of this State, every person who is engaged in the
business of leasing or renting such items and who, in
connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

Any retailer who sells only motor vehicles, watercraft, aircraft, or trailers that are required to be registered with an agency of this State, so that all retailers' occupation tax liability is required to be reported, and is reported, on such transaction reporting returns and who is not otherwise required to file monthly or quarterly returns, need not file monthly or quarterly returns. However, those retailers shall be required to file returns on an annual basis.

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price
including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft or aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by
the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the day of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the Illinois use tax may be transmitted to the Department by way of the State agency with which, or State officer with whom the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a use tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal
property that is involved (if titling or registration is 
required) in support of such purchaser's application for an 
Illinois certificate or other evidence of title or registration 
to such tangible personal property.

No retailer's failure or refusal to remit tax under this 
Act precludes a user, who has paid the proper tax to the 
retailer, from obtaining his certificate of title or other 
evidence of title or registration (if titling or registration 
is required) upon satisfying the Department that such user has 
paid the proper tax (if tax is due) to the retailer. The 
Department shall adopt appropriate rules to carry out the 
mandate of this paragraph.

If the user who would otherwise pay tax to the retailer 
wants the transaction reporting return filed and the payment of 
the tax or proof of exemption made to the Department before the 
retailer is willing to take these actions and such user has not 
paid the tax to the retailer, such user may certify to the fact 
of such delay by the retailer and may (upon the Department 
being satisfied of the truth of such certification) transmit 
the information required by the transaction reporting return 
and the remittance for tax or proof of exemption directly to 
the Department and obtain his tax receipt or exemption 
determination, in which event the transaction reporting return 
and tax remittance (if a tax payment was required) shall be 
credited by the Department to the proper retailer's account 
with the Department, but without the 2.1% or 1.75% discount
provided for in this Section being allowed. When the user pays
the tax directly to the Department, he shall pay the tax in the
same amount and in the same form in which it would be remitted
if the tax had been remitted to the Department by the retailer.

Refunds made by the seller during the preceding return
period to purchasers, on account of tangible personal property
returned to the seller, shall be allowed as a deduction under
subdivision 5 of his monthly or quarterly return, as the case
may be, in case the seller had theretofore included the
receipts from the sale of such tangible personal property in a
return filed by him and had paid the tax imposed by this Act
with respect to such receipts.

Where the seller is a corporation, the return filed on
behalf of such corporation shall be signed by the president,
vice-president, secretary or treasurer or by the properly
accredited agent of such corporation.

Where the seller is a limited liability company, the return
filed on behalf of the limited liability company shall be
signed by a manager, member, or properly accredited agent of
the limited liability company.

Except as provided in this Section, the retailer filing the
return under this Section shall, at the time of filing such
return, pay to the Department the amount of tax imposed by this
Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
on and after January 1, 1990, or $5 per calendar year,
whichever is greater, which is allowed to reimburse the
retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount under this Section is not allowed for taxes paid on aviation fuel that are deposited into the State Aviation Program Fund under this Act. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department
on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on
or after January 1, 1987 and prior to January 1, 1988, each
payment shall be in an amount equal to 22.5% of the taxpayer's
actual liability for the month or 26.25% of the taxpayer's
liability for the same calendar month of the preceding year. If
the month during which such tax liability is incurred begins on
or after January 1, 1988, and prior to January 1, 1989, or
begins on or after January 1, 1996, each payment shall be in an
amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same
calendar month of the preceding year. If the month during which
such tax liability is incurred begins on or after January 1,
1989, and prior to January 1, 1996, each payment shall be in an
amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same
calendar month of the preceding year or 100% of the taxpayer's
actual liability for the quarter monthly reporting period. The
amount of such quarter monthly payments shall be credited
against the final tax liability of the taxpayer's return for
that month. Before October 1, 2000, once applicable, the
requirement of the making of quarter monthly payments to the
Department by taxpayers having an average monthly tax liability
of $10,000 or more as determined in the manner provided above
shall continue until such taxpayer's average monthly liability
to the Department during the preceding 4 complete calendar
quarters (excluding the month of highest liability and the
month of lowest liability) is less than $9,000, or until such
taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department
shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of $25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to September 1, 1985 (the effective date of Public Act 84-221),
each payment shall be in an amount not less than 22.5% of the
taxpayer's actual liability under Section 2d. If the month
during which such tax liability is incurred begins on or after
January 1, 1986, each payment shall be in an amount equal to
22.5% of the taxpayer's actual liability for the month or 27.5%
of the taxpayer's liability for the same calendar month of the
preceding calendar year. If the month during which such tax
liability is incurred begins on or after January 1, 1987, each
payment shall be in an amount equal to 22.5% of the taxpayer's
actual liability for the month or 26.25% of the taxpayer's
liability for the same calendar month of the preceding year.
The amount of such quarter monthly payments shall be credited
against the final tax liability of the taxpayer's return for
that month filed under this Section or Section 2f, as the case
may be. Once applicable, the requirement of the making of
quarter monthly payments to the Department pursuant to this
paragraph shall continue until such taxpayer's average monthly
prepaid tax collections during the preceding 2 complete
calendar quarters is $25,000 or less. If any such quarter
monthly payment is not paid at the time or in the amount
required, the taxpayer shall be liable for penalties and
interest on such difference, except insofar as the taxpayer has
previously made payments for that month in excess of the
minimum payments previously due.

The provisions of this paragraph apply on and after October
1, 2001. Without regard to whether a taxpayer is required to
make quarterly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes that average in excess of $20,000 per month during the preceding 4 complete calendar quarters shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which the liability is incurred. Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than $20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made
payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

If a retailer of motor fuel is entitled to a credit under Section 2d of this Act which exceeds the taxpayer's liability
to the Department under this Act for the month which the
taxpayer is filing a return, the Department shall issue the
taxpayer a credit memorandum for the excess.

Beginning January 1, 1990, each month the Department shall
pay into the Local Government Tax Fund, a special fund in the
State treasury which is hereby created, the net revenue
realized for the preceding month from the 1% tax imposed under
this Act.

Beginning January 1, 1990, each month the Department shall
pay into the County and Mass Transit District Fund, a special
fund in the State treasury which is hereby created, 4% of the
net revenue realized for the preceding month from the 6.25%
general rate other than aviation fuel sold on or after December
1, 2019. This exception for aviation fuel only applies for so
long as the revenue use requirements of 49 U.S.C. 47107(b) and
49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each
month the Department shall pay into the State Aviation Program
Fund 4% of the net revenue realized for the preceding month
from the 6.25% general rate on the selling price of aviation
fuel, less an amount estimated by the Department to be required
for refunds of the 4% portion of the tax on aviation fuel under
this Act, which amount shall be deposited into the Aviation
Fuel Sales Tax Refund Fund. The Department shall only pay
moneys into the State Aviation Program Fund and the Aviation
Fuel Sales Tax Refund Fund under this Act for so long as the
revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 16% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only
pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and
the Use Tax Act shall not exceed $2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay
into the Underground Storage Tank Fund from the proceeds
collected under this Act, the Use Tax Act, the Service Use Tax
Act, and the Service Occupation Tax Act an amount equal to the
average monthly deficit in the Underground Storage Tank Fund
during the prior year, as certified annually by the Illinois
Environmental Protection Agency, but the total payment into the
Underground Storage Tank Fund under this Act, the Use Tax Act,
the Service Use Tax Act, and the Service Occupation Tax Act
shall not exceed $18,000,000 in any State fiscal year. As used
in this paragraph, the "average monthly deficit" shall be equal
to the difference between the average monthly claims for
payment by the fund and the average monthly revenues deposited
into the fund, excluding payments made pursuant to this
paragraph.

Beginning July 1, 2015, of the remainder of the moneys
received by the Department under the Use Tax Act, the Service
Use Tax Act, the Service Occupation Tax Act, and this Act, each
month the Department shall deposit $500,000 into the State
Crime Laboratory Fund.

Of the remainder of the moneys received by the Department
pursuant to this Act, (a) 1.75% thereof shall be paid into the
Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
and after July 1, 1989, 3.8% thereof shall be paid into the
Build Illinois Fund; provided, however, that if in any fiscal
year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to this Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as hereinafter defined), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; the "Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Specified Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1986</td>
<td>$54,800,000</td>
</tr>
<tr>
<td>1987</td>
<td>$76,650,000</td>
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<tr>
<td>1988</td>
<td>$80,480,000</td>
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<tr>
<td>1992</td>
<td>$182,730,000</td>
</tr>
<tr>
<td>1993</td>
<td>$206,520,000;</td>
</tr>
</tbody>
</table>

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the
Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the
Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority
provided under Section 8.25f of the State Finance Act, but not in excess of sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

<table>
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<th>Fiscal Year</th>
<th>Total Deposit</th>
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<td>2032</td>
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</table>

and each fiscal year thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal
year thereafter, one-eighth of the amount requested in the
certificate of the Chairman of the Metropolitan Pier and
Exposition Authority for that fiscal year, less the amount
deposited into the McCormick Place Expansion Project Fund by
the State Treasurer in the respective month under subsection
(g) of Section 13 of the Metropolitan Pier and Exposition
Authority Act, plus cumulative deficiencies in the deposits
required under this Section for previous months and years,
shall be deposited into the McCormick Place Expansion Project
Fund, until the full amount requested for the fiscal year, but
not in excess of the amount specified above as "Total Deposit",
has been deposited.

Subject to payment of amounts into the Capital Projects
Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
and the McCormick Place Expansion Project Fund pursuant to the
preceding paragraphs or in any amendments thereto hereafter
enacted, the Department shall each month deposit into the
Aviation Fuel Sales Tax Refund Fund an amount estimated by the
Department to be required for refunds of the 80% portion of the
tax on aviation fuel under this Act.
Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first
calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department (except the amount collected on aviation fuel sold on or after December 1, 2019).

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and
used only for the transfer to the Common School Fund as part of
the monthly transfer from the General Revenue Fund in
accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a
taxpayer, require the taxpayer to prepare and file with the
Department on a form prescribed by the Department within not
less than 60 days after receipt of the notice an annual
information return for the tax year specified in the notice.
Such annual return to the Department shall include a statement
of gross receipts as shown by the retailer's last Federal
income tax return. If the total receipts of the business as
reported in the Federal income tax return do not agree with the
gross receipts reported to the Department of Revenue for the
same period, the retailer shall attach to his annual return a
schedule showing a reconciliation of the 2 amounts and the
reasons for the difference. The retailer's annual return to the
Department shall also disclose the cost of goods sold by the
retailer during the year covered by such return, opening and
closing inventories of such goods for such year, costs of goods
used from stock or taken from stock and given away by the
retailer during such year, payroll information of the
retailer's business during such year and any additional
reasonable information which the Department deems would be
helpful in determining the accuracy of the monthly, quarterly
or annual returns filed by such retailer as provided for in
this Section.
If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon
certification of the Department of Revenue, the Comptroller
shall order transferred and the Treasurer shall transfer from
the General Revenue Fund to the Motor Fuel Tax Fund an amount
equal to 1.7% of 80% of the net revenue realized under this Act
for the second preceding month. Beginning April 1, 2000, this
transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue
collected by the State pursuant to this Act, less the amount
paid out during that month as refunds to taxpayers for
overpayment of liability.

For greater simplicity of administration, manufacturers,
importers and wholesalers whose products are sold at retail in
Illinois by numerous retailers, and who wish to do so, may
assume the responsibility for accounting and paying to the
Department all tax accruing under this Act with respect to such
sales, if the retailers who are affected do not make written
objection to the Department to this arrangement.

Any person who promotes, organizes, provides retail
selling space for concessionaires or other types of sellers at
the Illinois State Fair, DuQuoin State Fair, county fairs,
local fairs, art shows, flea markets and similar exhibitions or
events, including any transient merchant as defined by Section
2 of the Transient Merchant Act of 1987, is required to file a
report with the Department providing the name of the merchant's
business, the name of the person or persons engaged in
merchant's business, the permanent address and Illinois
Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed $250.

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the
Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

(35 ILCS 120/6) (from Ch. 120, par. 445)

Sec. 6. Credit memorandum or refund. If it appears, after claim therefor filed with the Department, that an amount of tax or penalty or interest has been paid which was not due under this Act, whether as the result of a mistake of fact or an error of law, except as hereinafter provided, then the Department shall issue a credit memorandum or refund to the person who made the erroneous payment or, if that person died or became a person under legal disability, to his or her legal representative, as such. For purposes of this Section, the tax is deemed to be erroneously paid by a retailer when the manufacturer of a motor vehicle sold by the retailer accepts the return of that automobile and refunds to the purchaser the selling price of that vehicle as provided in the New Vehicle Buyer Protection Act. When a motor vehicle is returned for a refund of the purchase price under the New Vehicle Buyer Protection Act, the Department shall issue a credit memorandum or a refund for the amount of tax paid by the retailer under this Act attributable to the initial sale of that vehicle. Claims submitted by the retailer are subject to the same
restrictions and procedures provided for in this Act. If it is
determined that the Department should issue a credit memorandum
or refund, the Department may first apply the amount thereof
against any tax or penalty or interest due or to become due
under this Act or under the Use Tax Act, the Service Occupation
Tax Act, the Service Use Tax Act, any local occupation or use
tax administered by the Department, Section 4 of the Water
Commission Act of 1985, subsections (b), (c) and (d) of Section
5.01 of the Local Mass Transit District Act, or subsections
(e), (f) and (g) of Section 4.03 of the Regional Transportation
Authority Act, from the person who made the erroneous payment.
If no tax or penalty or interest is due and no proceeding is
pending to determine whether such person is indebted to the
Department for tax or penalty or interest, the credit
memorandum or refund shall be issued to the claimant; or (in
the case of a credit memorandum) the credit memorandum may be
assigned and set over by the lawful holder thereof, subject to
reasonable rules of the Department, to any other person who is
subject to this Act, the Use Tax Act, the Service Occupation
Tax Act, the Service Use Tax Act, any local occupation or use
tax administered by the Department, Section 4 of the Water
Commission Act of 1985, subsections (b), (c) and (d) of Section
5.01 of the Local Mass Transit District Act, or subsections
(e), (f) and (g) of Section 4.03 of the Regional Transportation
Authority Act, and the amount thereof applied by the Department
against any tax or penalty or interest due or to become due
under this Act or under the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, any local occupation or use tax administered by the Department, Section 4 of the Water Commission Act of 1985, subsections (b), (c) and (d) of Section 5.01 of the Local Mass Transit District Act, or subsections (e), (f) and (g) of Section 4.03 of the Regional Transportation Authority Act, from such assignee. However, as to any claim for credit or refund filed with the Department on and after each January 1 and July 1 no amount of tax or penalty or interest erroneously paid (either in total or partial liquidation of a tax or penalty or amount of interest under this Act) more than 3 years prior to such January 1 and July 1, respectively, shall be credited or refunded, except that if both the Department and the taxpayer have agreed to an extension of time to issue a notice of tax liability as provided in Section 4 of this Act, such claim may be filed at any time prior to the expiration of the period agreed upon.

No claim may be allowed for any amount paid to the Department, whether paid voluntarily or involuntarily, if paid in total or partial liquidation of an assessment which had become final before the claim for credit or refund to recover the amount so paid is filed with the Department, or if paid in total or partial liquidation of a judgment or order of court. No credit may be allowed or refund made for any amount paid by or collected from any claimant unless it appears (a) that the claimant bore the burden of such amount and has not been
relieved thereof nor reimbursed therefor and has not shifted
such burden directly or indirectly through inclusion of such
amount in the price of the tangible personal property sold by
him or her or in any manner whatsoever; and that no
understanding or agreement, written or oral, exists whereby he
or she or his or her legal representative may be relieved of
the burden of such amount, be reimbursed therefor or may shift
the burden thereof; or (b) that he or she or his or her legal
representative has repaid unconditionally such amount to his or
her vendee (1) who bore the burden thereof and has not shifted
such burden directly or indirectly, in any manner whatsoever;
(2) who, if he or she has shifted such burden, has repaid
unconditionally such amount to his own vendee; and (3) who is
not entitled to receive any reimbursement therefor from any
other source than from his or her vendor, nor to be relieved of
such burden in any manner whatsoever. No credit may be allowed
or refund made for any amount paid by or collected from any
claimant unless it appears that the claimant has
unconditionally repaid, to the purchaser, any amount collected
from the purchaser and retained by the claimant with respect to
the same transaction under the Use Tax Act.

Any credit or refund that is allowed under this Section
shall bear interest at the rate and in the manner specified in
the Uniform Penalty and Interest Act.

In case the Department determines that the claimant is
entitled to a refund, such refund shall be made only from the
Aviation Fuel Sales Tax Refund Fund or from such appropriation as may be available for that purpose, as appropriate. If it appears unlikely that the amount available appropriated would permit everyone having a claim allowed during the period covered by such appropriation or from the Aviation Fuel Sales Tax Refund Fund, as appropriate, to elect to receive a cash refund, the Department, by rule or regulation, shall provide for the payment of refunds in hardship cases and shall define what types of cases qualify as hardship cases.

If a retailer who has failed to pay retailers' occupation tax on gross receipts from retail sales is required by the Department to pay such tax, such retailer, without filing any formal claim with the Department, shall be allowed to take credit against such retailers' occupation tax liability to the extent, if any, to which such retailer has paid an amount equivalent to retailers' occupation tax or has paid use tax in error to his or her vendor or vendors of the same tangible personal property which such retailer bought for resale and did not first use before selling it, and no penalty or interest shall be charged to such retailer on the amount of such credit. However, when such credit is allowed to the retailer by the Department, the vendor is precluded from refunding any of that tax to the retailer and filing a claim for credit or refund with respect thereto with the Department. The provisions of this amendatory Act shall be applied retroactively, regardless of the date of the transaction.
Sec. 11. All information received by the Department from returns filed under this Act, or from any investigation conducted under this Act, shall be confidential, except for official purposes, and any person who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be guilty of a Class B misdemeanor with a fine not to exceed $7,500.

Nothing in this Act prevents the Director of Revenue from publishing or making available to the public the names and addresses of persons filing returns under this Act, or reasonable statistics concerning the operation of the tax by grouping the contents of returns so the information in any individual return is not disclosed.

Nothing in this Act prevents the Director of Revenue from divulging to the United States Government or the government of any other state, or any officer or agency thereof, for exclusively official purposes, information received by the Department in administering this Act, provided that such other governmental agency agrees to divulge requested tax information to the Department.

The Department's furnishing of information derived from a taxpayer's return or from an investigation conducted under this Act to the surety on a taxpayer's bond that has been furnished
to the Department under this Act, either to provide notice to
such surety of its potential liability under the bond or, in
order to support the Department's demand for payment from such
surety under the bond, is an official purpose within the
meaning of this Section.

The furnishing upon request of information obtained by the
Department from returns filed under this Act or investigations
conducted under this Act to the Illinois Liquor Control
Commission for official use is deemed to be an official purpose
within the meaning of this Section.

Notice to a surety of potential liability shall not be
given unless the taxpayer has first been notified, not less
than 10 days prior thereto, of the Department's intent to so
notify the surety.

The furnishing upon request of the Auditor General, or his
authorized agents, for official use, of returns filed and
information related thereto under this Act is deemed to be an
official purpose within the meaning of this Section.

Where an appeal or a protest has been filed on behalf of a
taxpayer, the furnishing upon request of the attorney for the
taxpayer of returns filed by the taxpayer and information
related thereto under this Act is deemed to be an official
purpose within the meaning of this Section.

The furnishing of financial information to a municipality
or county, upon request of the chief executive officer thereof,
is an official purpose within the meaning of this Section,
provided the municipality or county agrees in writing to the requirements of this Section. Information provided to municipalities and counties under this paragraph shall be limited to: (1) the business name; (2) the business address; (3) the standard classification number assigned to the business; (4) net revenue distributed to the requesting municipality or county that is directly related to the requesting municipality's or county's local share of the proceeds under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act distributed from the Local Government Tax Fund, and, if applicable, any locally imposed retailers' occupation tax or service occupation tax; and (5) a listing of all businesses within the requesting municipality or county by account identification number and address. On and after July 1, 2015, the furnishing of financial information to municipalities and counties under this paragraph may be by electronic means.

Information so provided shall be subject to all confidentiality provisions of this Section. The written agreement shall provide for reciprocity, limitations on access, disclosure, and procedures for requesting information.

The Department may make available to the Board of Trustees of any Metro East Mass Transit District information contained on transaction reporting returns required to be filed under Section 3 of this Act that report sales made within the boundary of the taxing authority of that Metro East Mass
Transit District, as provided in Section 5.01 of the Local Mass Transit District Act. The disclosure shall be made pursuant to a written agreement between the Department and the Board of Trustees of a Metro East Mass Transit District, which is an official purpose within the meaning of this Section. The written agreement between the Department and the Board of Trustees of a Metro East Mass Transit District shall provide for reciprocity, limitations on access, disclosure, and procedures for requesting information. Information so provided shall be subject to all confidentiality provisions of this Section.

The Director may make available to any State agency, including the Illinois Supreme Court, which licenses persons to engage in any occupation, information that a person licensed by such agency has failed to file returns under this Act or pay the tax, penalty and interest shown therein, or has failed to pay any final assessment of tax, penalty or interest due under this Act. The Director may make available to any State agency, including the Illinois Supreme Court, information regarding whether a bidder, contractor, or an affiliate of a bidder or contractor has failed to collect and remit Illinois Use tax on sales into Illinois, or any tax under this Act or pay the tax, penalty, and interest shown therein, or has failed to pay any final assessment of tax, penalty, or interest due under this Act, for the limited purpose of enforcing bidder and contractor certifications. The Director may make available to units of
local government and school districts that require bidder and contractor certifications, as set forth in Sections 50-11 and 50-12 of the Illinois Procurement Code, information regarding whether a bidder, contractor, or an affiliate of a bidder or contractor has failed to collect and remit Illinois Use tax on sales into Illinois, file returns under this Act, or pay the tax, penalty, and interest shown therein, or has failed to pay any final assessment of tax, penalty, or interest due under this Act, for the limited purpose of enforcing bidder and contractor certifications. For purposes of this Section, the term "affiliate" means any entity that (1) directly, indirectly, or constructively controls another entity, (2) is directly, indirectly, or constructively controlled by another entity, or (3) is subject to the control of a common entity. For purposes of this Section, an entity controls another entity if it owns, directly or individually, more than 10% of the voting securities of that entity. As used in this Section, the term "voting security" means a security that (1) confers upon the holder the right to vote for the election of members of the board of directors or similar governing body of the business or (2) is convertible into, or entitles the holder to receive upon its exercise, a security that confers such a right to vote. A general partnership interest is a voting security.

The Director may make available to any State agency, including the Illinois Supreme Court, units of local government, and school districts, information regarding
whether a bidder or contractor is an affiliate of a person who is not collecting and remitting Illinois Use taxes for the limited purpose of enforcing bidder and contractor certifications.

The Director may also make available to the Secretary of State information that a limited liability company, which has filed articles of organization with the Secretary of State, or corporation which has been issued a certificate of incorporation by the Secretary of State has failed to file returns under this Act or pay the tax, penalty and interest shown therein, or has failed to pay any final assessment of tax, penalty or interest due under this Act. An assessment is final when all proceedings in court for review of such assessment have terminated or the time for the taking thereof has expired without such proceedings being instituted.

The Director shall make available for public inspection in the Department's principal office and for publication, at cost, administrative decisions issued on or after January 1, 1995. These decisions are to be made available in a manner so that the following taxpayer information is not disclosed:

(1) The names, addresses, and identification numbers of the taxpayer, related entities, and employees.

(2) At the sole discretion of the Director, trade secrets or other confidential information identified as such by the taxpayer, no later than 30 days after receipt of an administrative decision, by such means as the
Department shall provide by rule.

The Director shall determine the appropriate extent of the deletions allowed in paragraph (2). In the event the taxpayer does not submit deletions, the Director shall make only the deletions specified in paragraph (1).

The Director shall make available for public inspection and publication an administrative decision within 180 days after the issuance of the administrative decision. The term "administrative decision" has the same meaning as defined in Section 3-101 of Article III of the Code of Civil Procedure.

Costs collected under this Section shall be paid into the Tax Compliance and Administration Fund.

Nothing contained in this Act shall prevent the Director from divulging information to any person pursuant to a request or authorization made by the taxpayer or by an authorized representative of the taxpayer.

The furnishing of information obtained by the Department from returns filed under this amendatory Act of the 101st General Assembly to the Department of Transportation for purposes of compliance with this amendatory Act of the 101st General Assembly regarding aviation fuel is deemed to be an official purpose within the meaning of this Section.

(Source: P.A. 98-1058, eff. 1-1-15; 99-517, eff. 6-30-16.)

Section 15-30. The Motor Fuel Tax Law is amended by changing Sections 2, 2b, and 8a as follows:
Sec. 2. A tax is imposed on the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of this State.

(a) Prior to August 1, 1989, the tax is imposed at the rate of 13 cents per gallon on all motor fuel used in motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State. Beginning on August 1, 1989 and until January 1, 1990, the rate of the tax imposed in this paragraph shall be 16 cents per gallon. Beginning January 1, 1990, the rate of tax imposed in this paragraph, including the tax on compressed natural gas, shall be 19 cents per gallon.

(b) The tax on the privilege of operating motor vehicles which use diesel fuel, liquefied natural gas, or propane shall be the rate according to paragraph (a) plus an additional 2 1/2 cents per gallon. "Diesel fuel" is defined as any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark.

(c) A tax is imposed upon the privilege of engaging in the business of selling motor fuel as a retailer or reseller on all motor fuel used in motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State: (1) at the rate of 3 cents per gallon on
motor fuel owned or possessed by such retailer or reseller at 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per gallon on motor fuel owned or possessed by such retailer or reseller at 12:01 A.M. on January 1, 1990.

Retailers and resellers who are subject to this additional tax shall be required to inventory such motor fuel and pay this additional tax in a manner prescribed by the Department of Revenue.

The tax imposed in this paragraph (c) shall be in addition to all other taxes imposed by the State of Illinois or any unit of local government in this State.

(d) Except as provided in Section 2a, the collection of a tax based on gallonage of gasoline used for the propulsion of any aircraft is prohibited on and after October 1, 1979, and the collection of a tax based on gallonage of special fuel used for the propulsion of any aircraft is prohibited on and after December 1, 2019.

(e) The collection of a tax, based on gallonage of all products commonly or commercially known or sold as 1-K kerosene, regardless of its classification or uses, is prohibited (i) on and after July 1, 1992 until December 31, 1999, except when the 1-K kerosene is either: (1) delivered into bulk storage facilities of a bulk user, or (2) delivered directly into the fuel supply tanks of motor vehicles and (ii) on and after January 1, 2000. Beginning on January 1, 2000, the collection of a tax, based on gallonage of all products
commonly or commercially known or sold as 1-K kerosene, regardless of its classification or uses, is prohibited except when the 1-K kerosene is delivered directly into a storage tank that is located at a facility that has withdrawal facilities that are readily accessible to and are capable of dispensing 1-K kerosene into the fuel supply tanks of motor vehicles. For purposes of this subsection (e), a facility is considered to have withdrawal facilities that are not "readily accessible to and capable of dispensing 1-K kerosene into the fuel supply tanks of motor vehicles" only if the 1-K kerosene is delivered from: (i) a dispenser hose that is short enough so that it will not reach the fuel supply tank of a motor vehicle or (ii) a dispenser that is enclosed by a fence or other physical barrier so that a vehicle cannot pull alongside the dispenser to permit fueling.

Any person who sells or uses 1-K kerosene for use in motor vehicles upon which the tax imposed by this Law has not been paid shall be liable for any tax due on the sales or use of 1-K kerosene.

(Source: P.A. 100-9, eff. 7-1-17.)

(35 ILCS 505/2b) (from Ch. 120, par. 418b)

Sec. 2b. Receiver's monthly return. In addition to the tax collection and reporting responsibilities imposed elsewhere in this Act, a person who is required to pay the tax imposed by Section 2a of this Act shall pay the tax to the Department by
return showing all fuel purchased, acquired or received and sold, distributed or used during the preceding calendar month including losses of fuel as the result of evaporation or shrinkage due to temperature variations, and such other reasonable information as the Department may require. Losses of fuel as the result of evaporation or shrinkage due to temperature variations may not exceed 1% of the total gallons in storage at the beginning of the month, plus the receipts of gallonage during the month, minus the gallonage remaining in storage at the end of the month. Any loss reported that is in excess of this amount shall be subject to the tax imposed by Section 2a of this Law. On and after July 1, 2001, for each 6-month period January through June, net losses of fuel (for each category of fuel that is required to be reported on a return) as the result of evaporation or shrinkage due to temperature variations may not exceed 1% of the total gallons in storage at the beginning of each January, plus the receipts of gallonage each January through June, minus the gallonage remaining in storage at the end of each June. On and after July 1, 2001, for each 6-month period July through December, net losses of fuel (for each category of fuel that is required to be reported on a return) as the result of evaporation or shrinkage due to temperature variations may not exceed 1% of the total gallons in storage at the beginning of each July, plus the receipts of gallonage each July through December, minus the gallonage remaining in storage at the end of each
December. Any net loss reported that is in excess of this amount shall be subject to the tax imposed by Section 2a of this Law. For purposes of this Section, "net loss" means the number of gallons gained through temperature variations minus the number of gallons lost through temperature variations or evaporation for each of the respective 6-month periods.

The return shall be prescribed by the Department and shall be filed between the 1st and 20th days of each calendar month. The Department may, in its discretion, combine the returns filed under this Section, Section 5, and Section 5a of this Act. The return must be accompanied by appropriate computer-generated magnetic media supporting schedule data in the format required by the Department, unless, as provided by rule, the Department grants an exception upon petition of a taxpayer. If the return is filed timely, the seller shall take a discount of 2% through June 30, 2003 and 1.75% thereafter which is allowed to reimburse the seller for the expenses incurred in keeping records, preparing and filing returns, collecting and remitting the tax and supplying data to the Department on request. The discount, however, shall be applicable only to the amount of payment which accompanies a return that is filed timely in accordance with this Section. The discount under this Section is not allowed for taxes paid on aviation fuel that are deposited into the State Aviation Program Fund under this Act.

Beginning on January 1, 2020, each person who is required
to pay the tax imposed under Section 2a of this Act on aviation fuel sold or used in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return, on or before the twentieth day of each calendar month. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, a person required to pay the tax imposed by Section 2a of this Act on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this paragraph, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

If any payment provided for in this Section exceeds the receiver's liabilities under this Act, as shown on an original return, the Department may authorize the receiver to credit such excess payment against liability subsequently to be remitted to the Department under this Act, in accordance with reasonable rules adopted by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the receiver, the receiver's discount shall be reduced by an amount equal to the difference between the discount as applied to the credit taken and that actually due, and that receiver shall be liable for penalties
and interest on such difference.
(Source: P.A. 100-1171, eff. 1-4-19.)

(35 ILCS 505/8a) (from Ch. 120, par. 424a)
Sec. 8a. All money received by the Department under Section 2a of this Act, except money received from taxes on aviation fuel sold or used on or after December 1, 2019, shall be deposited in the Underground Storage Tank Fund created by Section 57.11 of the Environmental Protection Act, as now or hereafter amended. All money received by the Department under Section 2a of this Act for aviation fuel sold or used on or after December 1, 2019, shall be deposited into the State Aviation Program Fund. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State. For purposes of this Section, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.
(Source: P.A. 88-496.)

Section 15-32. The Illinois Income Tax Act is amended by changing Section 703A as follows:

(35 ILCS 5/703A)
Sec. 703A. Information for reportable payment transactions. Every person required under Section 6050W of the
Internal Revenue Code to file federal Form 1099-K, Third-Party Payment Card and Third Party Network Transactions, identifying a reportable payment transaction to a payee with an Illinois address shall furnish a copy to the Department at such time and in such manner as the Department may prescribe. In addition, for reporting periods beginning on or after January 1, 2020, at the same time and in the same manner as the foregoing reportable payment transactions are required to be reported to the Department, the person shall report to the Department and to any payee with an Illinois address any information required by Section 6050W of the Internal Revenue Code with respect to third-party network transactions related to that payee, but without regard to the de minimis limitations of subsection (e) of Section 6050W of the Internal Revenue Code, if, in that reporting period, the amount of those transactions exceeds $1,000 and the aggregate number of those transactions exceeds 3. Failure to provide any information required by this Section shall incur a penalty for failure to file an information return as provided in Section 3-4 of the Uniform Penalty and Interest Act. The Department shall not share information gathered from Third Party Settlement Organizations with other federal, State, or local government entities.

(Source: P.A. 100-1171, eff. 1-4-19.)

Section 15-35. The Innovation Development and Economy Act is amended by changing Sections 10 and 31 as follows:
Sec. 10. Definitions. As used in this Act, the following words and phrases shall have the following meanings unless a different meaning clearly appears from the context:

"Base year" means the calendar year immediately prior to the calendar year in which the STAR bond district is established.

"Commence work" means the manifest commencement of actual operations on the development site, such as, erecting a building, general on-site and off-site grading and utility installations, commencing design and construction documentation, ordering lead-time materials, excavating the ground to lay a foundation or a basement, or work of like description which a reasonable person would recognize as being done with the intention and purpose to continue work until the project is completed.

"County" means the county in which a proposed STAR bond district is located.

"De minimis" means an amount less than 15% of the land area within a STAR bond district.

"Department of Revenue" means the Department of Revenue of the State of Illinois.

"Destination user" means an owner, operator, licensee, co-developer, subdeveloper, or tenant (i) that operates a business within a STAR bond district that is a retail store
having at least 150,000 square feet of sales floor area; (ii) that at the time of opening does not have another Illinois location within a 70 mile radius; (iii) that has an annual average of not less than 30% of customers who travel from at least 75 miles away or from out-of-state, as demonstrated by data from a comparable existing store or stores, or, if there is no comparable existing store, as demonstrated by an economic analysis that shows that the proposed retailer will have an annual average of not less than 30% of customers who travel from at least 75 miles away or from out-of-state; and (iv) that makes an initial capital investment, including project costs and other direct costs, of not less than $30,000,000 for such retail store.

"Destination hotel" means a hotel (as that term is defined in Section 2 of the Hotel Operators' Occupation Tax Act) complex having at least 150 guest rooms and which also includes a venue for entertainment attractions, rides, or other activities oriented toward the entertainment and amusement of its guests and other patrons.

"Developer" means any individual, corporation, trust, estate, partnership, limited liability partnership, limited liability company, or other entity. The term does not include a not-for-profit entity, political subdivision, or other agency or instrumentality of the State.

"Director" means the Director of Revenue, who shall consult with the Director of Commerce and Economic Opportunity in any
approvals or decisions required by the Director under this Act.

"Economic impact study" means a study conducted by an independent economist to project the financial benefit of the proposed STAR bond project to the local, regional, and State economies, consider the proposed adverse impacts on similar projects and businesses, as well as municipalities within the projected market area, and draw conclusions about the net effect of the proposed STAR bond project on the local, regional, and State economies. A copy of the economic impact study shall be provided to the Director for review.

"Eligible area" means any improved or vacant area that (i) is contiguous and is not, in the aggregate, less than 250 acres nor more than 500 acres which must include only parcels of real property directly and substantially benefited by the proposed STAR bond district plan, (ii) is adjacent to a federal interstate highway, (iii) is within one mile of 2 State highways, (iv) is within one mile of an entertainment user, or a major or minor league sports stadium or other similar entertainment venue that had an initial capital investment of at least $20,000,000, and (v) includes land that was previously surface or strip mined. The area may be bisected by streets, highways, roads, alleys, railways, bike paths, streams, rivers, and other waterways and still be deemed contiguous. In addition, in order to constitute an eligible area one of the following requirements must be satisfied and all of which are subject to the review and approval of the Director as provided
in subsection (d) of Section 15:

(a) the governing body of the political subdivision shall have determined that the area meets the requirements of a "blighted area" as defined under the Tax Increment Allocation Redevelopment Act; or

(b) the governing body of the political subdivision shall have determined that the area is a blighted area as determined under the provisions of Section 11-74.3-5 of the Illinois Municipal Code; or

(c) the governing body of the political subdivision shall make the following findings:

(i) that the vacant portions of the area have remained vacant for at least one year, or that any building located on a vacant portion of the property was demolished within the last year and that the building would have qualified under item (ii) of this subsection;

(ii) if portions of the area are currently developed, that the use, condition, and character of the buildings on the property are not consistent with the purposes set forth in Section 5;

(iii) that the STAR bond district is expected to create or retain job opportunities within the political subdivision;

(iv) that the STAR bond district will serve to further the development of adjacent areas;
(v) that without the availability of STAR bonds, the projects described in the STAR bond district plan would not be possible;

(vi) that the master developer meets high standards of creditworthiness and financial strength as demonstrated by one or more of the following: (i) corporate debenture ratings of BBB or higher by Standard & Poor's Corporation or Baa or higher by Moody's Investors Service, Inc.; (ii) a letter from a financial institution with assets of $10,000,000 or more attesting to the financial strength of the master developer; or (iii) specific evidence of equity financing for not less than 10% of the estimated total STAR bond project costs;

(vii) that the STAR bond district will strengthen the commercial sector of the political subdivision;

(viii) that the STAR bond district will enhance the tax base of the political subdivision; and

(ix) that the formation of a STAR bond district is in the best interest of the political subdivision.

"Entertainment user" means an owner, operator, licensee, co-developer, subdeveloper, or tenant that operates a business within a STAR bond district that has a primary use of providing a venue for entertainment attractions, rides, or other activities oriented toward the entertainment and amusement of its patrons, occupies at least 20 acres of land in the STAR
bond district, and makes an initial capital investment, including project costs and other direct and indirect costs, of not less than $25,000,000 for that venue.

"Feasibility study" means a feasibility study as defined in subsection (b) of Section 20.

"Infrastructure" means the public improvements and private improvements that serve the public purposes set forth in Section 5 of this Act and that benefit the STAR bond district or any STAR bond projects, including, but not limited to, streets, drives and driveways, traffic and directional signs and signals, parking lots and parking facilities, interchanges, highways, sidewalks, bridges, underpasses and overpasses, bike and walking trails, sanitary storm sewers and lift stations, drainage conduits, channels, levees, canals, storm water detention and retention facilities, utilities and utility connections, water mains and extensions, and street and parking lot lighting and connections.

"Local sales taxes" means any locally imposed taxes received by a municipality, county, or other local governmental entity arising from sales by retailers and servicemen within a STAR bond district, including business district sales taxes and STAR bond occupation taxes, and that portion of the net revenue realized under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act from transactions at places of business located within a STAR bond district that is deposited into the Local Government
Tax Fund and the County and Mass Transit District Fund. For the purpose of this Act, "local sales taxes" does not include (i) any taxes authorized pursuant to the Local Mass Transit District Act or the Metro-East Park and Recreation District Act for so long as the applicable taxing district does not impose a tax on real property, (ii) county school facility occupation taxes imposed pursuant to Section 5-1006.7 of the Counties Code, or (iii) any taxes authorized under the Flood Prevention District Act.

"Local sales tax increment" means, except as otherwise provided in this Section, with respect to local sales taxes administered by the Illinois Department of Revenue, (i) all of the local sales tax paid by destination users, destination hotels, and entertainment users that is in excess of the local sales tax paid by destination users, destination hotels, and entertainment users for the same month in the base year, as determined by the Illinois Department of Revenue, (ii) in the case of a municipality forming a STAR bond district that is wholly within the corporate boundaries of the municipality and in the case of a municipality and county forming a STAR bond district that is only partially within such municipality, that portion of the local sales tax paid by taxpayers that are not destination users, destination hotels, or entertainment users that is in excess of the local sales tax paid by taxpayers that are not destination users, destination hotels, or entertainment users for the same month in the base year, as
determined by the Illinois Department of Revenue, and (iii) in the case of a county in which a STAR bond district is formed that is wholly within a municipality, that portion of the local sales tax paid by taxpayers that are not destination users, destination hotels, or entertainment users that is in excess of the local sales tax paid by taxpayers that are not destination users, destination hotels, or entertainment users for the same month in the base year, as determined by the Illinois Department of Revenue, but only if the corporate authorities of the county adopts an ordinance, and files a copy with the Department within the same time frames as required for STAR bond occupation taxes under Section 31, that designates the taxes referenced in this clause (iii) as part of the local sales tax increment under this Act. "Local sales tax increment" means, with respect to local sales taxes administered by a municipality, county, or other unit of local government, that portion of the local sales tax that is in excess of the local sales tax for the same month in the base year, as determined by the respective municipality, county, or other unit of local government. If any portion of local sales taxes are, at the time of formation of a STAR bond district, already subject to tax increment financing under the Tax Increment Allocation Redevelopment Act, then the local sales tax increment for such portion shall be frozen at the base year established in accordance with this Act, and all future incremental increases shall be included in the "local sales tax increment" under this
Act. Any party otherwise entitled to receipt of incremental local sales tax revenues through an existing tax increment financing district shall be entitled to continue to receive such revenues up to the amount frozen in the base year. Nothing in this Act shall affect the prior qualification of existing redevelopment project costs incurred that are eligible for reimbursement under the Tax Increment Allocation Redevelopment Act. In such event, prior to approving a STAR bond district, the political subdivision forming the STAR bond district shall take such action as is necessary, including amending the existing tax increment financing district redevelopment plan, to carry out the provisions of this Act. The Illinois Department of Revenue shall allocate the local sales tax increment only if the local sales tax is administered by the Department. "Local sales tax increment" does not include taxes and penalties collected on aviation fuel, as defined in Section 3 of the Retailers' Occupation Tax, sold on or after December 1, 2019.

"Market study" means a study to determine the ability of the proposed STAR bond project to gain market share locally and regionally and to remain profitable past the term of repayment of STAR bonds.

"Master developer" means a developer cooperating with a political subdivision to plan, develop, and implement a STAR bond project plan for a STAR bond district. Subject to the limitations of Section 25, the master developer may work with
and transfer certain development rights to other developers for
the purpose of implementing STAR bond project plans and
achieving the purposes of this Act. A master developer for a
STAR bond district shall be appointed by a political
subdivision in the resolution establishing the STAR bond
district, and the master developer must, at the time of
appointment, own or have control of, through purchase
agreements, option contracts, or other means, not less than 50%
of the acreage within the STAR bond district and the master
developer or its affiliate must have ownership or control on
June 1, 2010.

"Master development agreement" means an agreement between
the master developer and the political subdivision to govern a
STAR bond district and any STAR bond projects.

"Municipality" means the city, village, or incorporated
town in which a proposed STAR bond district is located.

"Pledged STAR revenues" means those sales tax and revenues
and other sources of funds pledged to pay debt service on STAR
bonds or to pay project costs pursuant to Section 30.
Notwithstanding any provision to the contrary, the following
revenues shall not constitute pledged STAR revenues or be
available to pay principal and interest on STAR bonds: any
State sales tax increment or local sales tax increment from a
retail entity initiating operations in a STAR bond district
while terminating operations at another Illinois location
within 25 miles of the STAR bond district. For purposes of this
paragraph, "terminating operations" means a closing of a retail operation that is directly related to the opening of the same operation or like retail entity owned or operated by more than 50% of the original ownership in a STAR bond district within one year before or after initiating operations in the STAR bond district, but it does not mean closing an operation for reasons beyond the control of the retail entity, as documented by the retail entity, subject to a reasonable finding by the municipality (or county if such retail operation is not located within a municipality) in which the terminated operations were located that the closed location contained inadequate space, had become economically obsolete, or was no longer a viable location for the retailer or serviceman.

"Political subdivision" means a municipality or county which undertakes to establish a STAR bond district pursuant to the provisions of this Act.

"Project costs" means and includes the sum total of all costs incurred or estimated to be incurred on or following the date of establishment of a STAR bond district that are reasonable or necessary to implement a STAR bond district plan or any STAR bond project plans, or both, including costs incurred for public improvements and private improvements that serve the public purposes set forth in Section 5 of this Act. Such costs include without limitation the following:

(a) costs of studies, surveys, development of plans and specifications, formation, implementation, and
administration of a STAR bond district, STAR bond district
plan, any STAR bond projects, or any STAR bond project
plans, including, but not limited to, staff and
professional service costs for architectural, engineering,
legal, financial, planning, or other services, provided
however that no charges for professional services may be
based on a percentage of the tax increment collected and no
contracts for professional services, excluding
architectural and engineering services, may be entered
into if the terms of the contract extend beyond a period of
3 years;
(b) property assembly costs, including, but not
limited to, acquisition of land and other real property or
rights or interests therein, located within the boundaries
of a STAR bond district, demolition of buildings, site
preparation, site improvements that serve as an engineered
barrier addressing ground level or below ground
environmental contamination, including, but not limited
to, parking lots and other concrete or asphalt barriers,
the clearing and grading of land, and importing additional
soil and fill materials, or removal of soil and fill
materials from the site;
(c) subject to paragraph (d), costs of buildings and
other vertical improvements that are located within the
boundaries of a STAR bond district and owned by a political
subdivision or other public entity, including without
limitation police and fire stations, educational facilities, and public restrooms and rest areas;

(c-1) costs of buildings and other vertical improvements that are located within the boundaries of a STAR bond district and owned by a destination user or destination hotel; except that only 2 destination users in a STAR bond district and one destination hotel are eligible to include the cost of those vertical improvements as project costs;

(c-5) costs of buildings; rides and attractions, which include carousels, slides, roller coasters, displays, models, towers, works of art, and similar theme and amusement park improvements; and other vertical improvements that are located within the boundaries of a STAR bond district and owned by an entertainment user; except that only one entertainment user in a STAR bond district is eligible to include the cost of those vertical improvements as project costs;

(d) costs of the design and construction of infrastructure and public works located within the boundaries of a STAR bond district that are reasonable or necessary to implement a STAR bond district plan or any STAR bond project plans, or both, except that project costs shall not include the cost of constructing a new municipal public building principally used to provide offices, storage space, or conference facilities or vehicle
storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building unless the political subdivision makes a reasonable determination in a STAR bond district plan or any STAR bond project plans, supported by information that provides the basis for that determination, that the new municipal building is required to meet an increase in the need for public safety purposes anticipated to result from the implementation of the STAR bond district plan or any STAR bond project plans;

(e) costs of the design and construction of the following improvements located outside the boundaries of a STAR bond district, provided that the costs are essential to further the purpose and development of a STAR bond district plan and either (i) part of and connected to sewer, water, or utility service lines that physically connect to the STAR bond district or (ii) significant improvements for adjacent offsite highways, streets, roadways, and interchanges that are approved by the Illinois Department of Transportation. No other cost of infrastructure and public works improvements located outside the boundaries of a STAR bond district may be deemed project costs;

(f) costs of job training and retraining projects, including the cost of "welfare to work" programs implemented by businesses located within a STAR bond
(g) financing costs, including, but not limited to, all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued hereunder including interest accruing during the estimated period of construction of any improvements in a STAR bond district or any STAR bond projects for which such obligations are issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;

(h) to the extent the political subdivision by written agreement accepts and approves the same, all or a portion of a taxing district's capital costs resulting from a STAR bond district or STAR bond projects necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of a STAR bond district plan or STAR bond project plans;

(i) interest cost incurred by a developer for project costs related to the acquisition, formation, implementation, development, construction, and administration of a STAR bond district, STAR bond district plan, STAR bond projects, or any STAR bond project plans provided that:

(i) payment of such costs in any one year may not exceed 30% of the annual interest costs incurred by the developer with regard to the STAR bond district or any
STAR bond projects during that year; and

(ii) the total of such interest payments paid pursuant to this Act may not exceed 30% of the total cost paid or incurred by the developer for a STAR bond district or STAR bond projects, plus project costs, excluding any property assembly costs incurred by a political subdivision pursuant to this Act;

(j) costs of common areas located within the boundaries of a STAR bond district;

(k) costs of landscaping and plantings, retaining walls and fences, man-made lakes and ponds, shelters, benches, lighting, and similar amenities located within the boundaries of a STAR bond district;

(l) costs of mounted building signs, site monument, and pylon signs located within the boundaries of a STAR bond district; or

(m) if included in the STAR bond district plan and approved in writing by the Director, salaries or a portion of salaries for local government employees to the extent the same are directly attributable to the work of such employees on the establishment and management of a STAR bond district or any STAR bond projects.

Except as specified in items (a) through (m), "project costs" shall not include:

(i) the cost of construction of buildings that are privately owned or owned by a municipality and leased to a
(ii) moving expenses for employees of the businesses locating within the STAR bond district;
(iii) property taxes for property located in the STAR bond district;
(iv) lobbying costs; and
(v) general overhead or administrative costs of the political subdivision that would still have been incurred by the political subdivision if the political subdivision had not established a STAR bond district.

"Project development agreement" means any one or more agreements, including any amendments thereto, between a master developer and any co-developer or subdeveloper in connection with a STAR bond project, which project development agreement may include the political subdivision as a party.

"Projected market area" means any area within the State in which a STAR bond district or STAR bond project is projected to have a significant fiscal or market impact as determined by the Director.

"Resolution" means a resolution, order, ordinance, or other appropriate form of legislative action of a political subdivision or other applicable public entity approved by a vote of a majority of a quorum at a meeting of the governing body of the political subdivision or applicable public entity.

"STAR bond" means a sales tax and revenue bond, note, or
other obligation payable from pledged STAR revenues and issued by a political subdivision, the proceeds of which shall be used only to pay project costs as defined in this Act.

"STAR bond district" means the specific area declared to be an eligible area as determined by the political subdivision, and approved by the Director, in which the political subdivision may develop one or more STAR bond projects.

"STAR bond district plan" means the preliminary or conceptual plan that generally identifies the proposed STAR bond project areas and identifies in a general manner the buildings, facilities, and improvements to be constructed or improved in each STAR bond project area.

"STAR bond project" means a project within a STAR bond district which is approved pursuant to Section 20.

"STAR bond project area" means the geographic area within a STAR bond district in which there may be one or more STAR bond projects.

"STAR bond project plan" means the written plan adopted by a political subdivision for the development of a STAR bond project in a STAR bond district; the plan may include, but is not limited to, (i) project costs incurred prior to the date of the STAR bond project plan and estimated future STAR bond project costs, (ii) proposed sources of funds to pay those costs, (iii) the nature and estimated term of any obligations to be issued by the political subdivision to pay those costs, (iv) the most recent equalized assessed valuation of the STAR
bond project area, (v) an estimate of the equalized assessed valuation of the STAR bond district or applicable project area after completion of a STAR bond project, (vi) a general description of the types of any known or proposed developers, users, or tenants of the STAR bond project or projects included in the plan, (vii) a general description of the type, structure, and character of the property or facilities to be developed or improved, (viii) a description of the general land uses to apply to the STAR bond project, and (ix) a general description or an estimate of the type, class, and number of employees to be employed in the operation of the STAR bond project.

"State sales tax" means all of the net revenue realized under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act from transactions at places of business located within a STAR bond district, excluding that portion of the net revenue realized under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act from transactions at places of business located within a STAR bond district that is deposited into the Local Government Tax Fund and the County and Mass Transit District Fund.

"State sales tax increment" means (i) 100% of that portion of the State sales tax that is in excess of the State sales tax for the same month in the base year, as determined by the Department of Revenue, from transactions at up to 2 destination
users, one destination hotel, and one entertainment user located within a STAR bond district, which destination users, destination hotel, and entertainment user shall be designated by the master developer and approved by the political subdivision and the Director in conjunction with the applicable STAR bond project approval, and (ii) 25% of that portion of the State sales tax that is in excess of the State sales tax for the same month in the base year, as determined by the Department of Revenue, from all other transactions within a STAR bond district. If any portion of State sales taxes are, at the time of formation of a STAR bond district, already subject to tax increment financing under the Tax Increment Allocation Redevelopment Act, then the State sales tax increment for such portion shall be frozen at the base year established in accordance with this Act, and all future incremental increases shall be included in the State sales tax increment under this Act. Any party otherwise entitled to receipt of incremental State sales tax revenues through an existing tax increment financing district shall be entitled to continue to receive such revenues up to the amount frozen in the base year. Nothing in this Act shall affect the prior qualification of existing redevelopment project costs incurred that are eligible for reimbursement under the Tax Increment Allocation Redevelopment Act. In such event, prior to approving a STAR bond district, the political subdivision forming the STAR bond district shall take such action as is necessary, including amending the
existing tax increment financing district redevelopment plan, to carry out the provisions of this Act.

"Substantial change" means a change wherein the proposed STAR bond project plan differs substantially in size, scope, or use from the approved STAR bond district plan or STAR bond project plan.

"Taxpayer" means an individual, partnership, corporation, limited liability company, trust, estate, or other entity that is subject to the Illinois Income Tax Act.

"Total development costs" means the aggregate public and private investment in a STAR bond district, including project costs and other direct and indirect costs related to the development of the STAR bond district.

"Traditional retail use" means the operation of a business that derives at least 90% of its annual gross revenue from sales at retail, as that phrase is defined by Section 1 of the Retailers' Occupation Tax Act, but does not include the operations of destination users, entertainment users, restaurants, hotels, retail uses within hotels, or any other non-retail uses.

"Vacant" means that portion of the land in a proposed STAR bond district that is not occupied by a building, facility, or other vertical improvement.

(Source: P.A. 99-642, eff. 7-28-16.)

(50 ILCS 470/31)
Sec. 31. STAR bond occupation taxes.

(a) If the corporate authorities of a political subdivision have established a STAR bond district and have elected to impose a tax by ordinance pursuant to subsection (b) or (c) of this Section, each year after the date of the adoption of the ordinance and until all STAR bond project costs and all political subdivision obligations financing the STAR bond project costs, if any, have been paid in accordance with the STAR bond project plans, but in no event longer than the maximum maturity date of the last of the STAR bonds issued for projects in the STAR bond district, all amounts generated by the retailers' occupation tax and service occupation tax shall be collected and the tax shall be enforced by the Department of Revenue in the same manner as all retailers' occupation taxes and service occupation taxes imposed in the political subdivision imposing the tax. The corporate authorities of the political subdivision shall deposit the proceeds of the taxes imposed under subsections (b) and (c) into either (i) a special fund held by the corporate authorities of the political subdivision called the STAR Bonds Tax Allocation Fund for the purpose of paying STAR bond project costs and obligations incurred in the payment of those costs if such taxes are designated as pledged STAR revenues by resolution or ordinance of the political subdivision or (ii) the political subdivision's general corporate fund if such taxes are not designated as pledged STAR revenues by resolution or ordinance.
The tax imposed under this Section by a municipality may be imposed only on the portion of a STAR bond district that is within the boundaries of the municipality. For any part of a STAR bond district that lies outside of the boundaries of that municipality, the municipality in which the other part of the STAR bond district lies (or the county, in cases where a portion of the STAR bond district lies in the unincorporated area of a county) is authorized to impose the tax under this Section on that part of the STAR bond district.

(b) The corporate authorities of a political subdivision that has established a STAR bond district under this Act may, by ordinance or resolution, impose a STAR Bond Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the STAR bond district at a rate not to exceed 1% of the gross receipts from the sales made in the course of that business, to be imposed only in 0.25% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the District does not have an airport-related purpose to which aviation fuel tax revenue is dedicated, then aviation fuel is excluded from the tax. The municipality must comply with the certification
requirements for airport-related purposes under Section 8-11-22 of the Illinois Municipal Code. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this subsection without registering separately with the Department under such ordinance or resolution or under this subsection. The Department of Revenue shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of, and compliance with, this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions,
exemptions, and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 1, 1a through 1o, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c through 2h, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the Retailers' Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsection (c) of this Section.

(c) If a tax has been imposed under subsection (b), a STAR Bond Service Occupation Tax shall also be imposed upon all persons engaged, in the STAR bond district, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the STAR bond district, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax shall be imposed at the same rate as the tax imposed in subsection (b) and shall not exceed 1% of the selling price of tangible personal property so transferred within the STAR bond district, to be imposed only in 0.25% increments. The tax may not be imposed on tangible personal
property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the District does not have an airport-related purpose to which aviation fuel tax revenue is dedicated, then aviation fuel is excluded from the tax. The municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22 of the Illinois Municipal Code. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this subsection without registering separately with the Department under that ordinance or resolution or under this subsection. The Department of Revenue shall have full power to administer and enforce this subsection, to collect all taxes and penalties due
under this subsection, to dispose of taxes and penalties so
collected in the manner hereinafter provided, and to determine
all rights to credit memoranda arising on account of the
erroneous payment of tax or penalty under this subsection. In
the administration of, and compliance with this subsection, the
Department and persons who are subject to this subsection shall
have the same rights, remedies, privileges, immunities,
powers, and duties, and be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions,
and definitions of terms and employ the same modes of procedure
as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
(in respect to all provisions therein other than the State rate
of tax), 4 (except that the reference to the State shall be to
the STAR bond district), 5, 7, 8 (except that the jurisdiction
to which the tax shall be a debt to the extent indicated in
that Section 8 shall be the political subdivision), 9 (except
as to the disposition of taxes and penalties collected, and
except that the returned merchandise credit for this tax may
not be taken against any State tax, and except that the
retailer's discount is not allowed for taxes paid on aviation
fuel that are deposited into the Local Government Aviation
Trust Fund), 10, 11, 12 (except the reference therein to
Section 2b of the Retailers' Occupation Tax Act), 13 (except
that any reference to the State shall mean the political
subdivision), the first paragraph of Section 15, and Sections
16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all
provisions of the Uniform Penalty and Interest Act, as fully as
if those provisions were set forth herein.

If a tax is imposed under this subsection (c), a tax shall
also be imposed under subsection (b) of this Section.

(d) Persons subject to any tax imposed under this Section
may reimburse themselves for their seller's tax liability under
this Section by separately stating the tax as an additional
charge, which charge may be stated in combination, in a single
amount, with State taxes that sellers are required to collect
under the Use Tax Act, in accordance with such bracket
schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified and to the person named in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the STAR Bond Retailers' Occupation Tax Fund.

Except as otherwise provided in this paragraph, the The
Department shall immediately pay over to the State Treasurer,
ex officio, as trustee, all taxes, penalties, and interest
collected under this Section for deposit into the STAR Bond
Retailers' Occupation Tax Fund. Taxes and penalties collected
on aviation fuel sold on or after December 1, 2019, shall be
immediately paid over by the Department to the State Treasurer,
ex officio, as trustee, for deposit into the Local Government
Aviation Trust Fund. The Department shall only pay moneys into the State Aviation Program Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named political subdivisions from the STAR Bond Retailers’ Occupation Tax Fund, the political subdivisions to be those from which retailers have paid taxes or penalties under this Section to the Department during the second preceding calendar month. The amount to be paid to each political subdivision shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, less 3% of that amount, which shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering and enforcing the provisions of this Section, on behalf of such political subdivision, and not including any amount that the Department determines is necessary to offset any amounts that
were payable to a different taxing body but were erroneously paid to the political subdivision. Within 10 days after receipt by the Comptroller of the disbursement certification to the political subdivisions provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification. The proceeds of the tax paid to political subdivisions under this Section shall be deposited into either (i) the STAR Bonds Tax Allocation Fund by the political subdivision if the political subdivision has designated them as pledged STAR revenues by resolution or ordinance or (ii) the political subdivision's general corporate fund if the political subdivision has not designated them as pledged STAR revenues.

An ordinance or resolution imposing or discontinuing the tax under this Section or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department, if all other requirements of this Section are met, shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon, if all other requirements of this Section are met, the Department shall proceed to administer and enforce this Section as of the first day of January next following the
adoption and filing.

The Department of Revenue shall not administer or enforce an ordinance imposing, discontinuing, or changing the rate of the tax under this Section until the political subdivision also provides, in the manner prescribed by the Department, the boundaries of the STAR bond district and each address in the STAR bond district in such a way that the Department can determine by its address whether a business is located in the STAR bond district. The political subdivision must provide this boundary and address information to the Department on or before April 1 for administration and enforcement of the tax under this Section by the Department beginning on the following July 1 and on or before October 1 for administration and enforcement of the tax under this Section by the Department beginning on the following January 1. The Department of Revenue shall not administer or enforce any change made to the boundaries of a STAR bond district or any address change, addition, or deletion until the political subdivision reports the boundary change or address change, addition, or deletion to the Department in the manner prescribed by the Department. The political subdivision must provide this boundary change or address change, addition, or deletion information to the Department on or before April 1 for administration and enforcement by the Department of the change, addition, or deletion beginning on the following July 1 and on or before October 1 for administration and enforcement by the Department of the change, addition, or deletion
beginning on the following January 1. The retailers in the STAR bond district shall be responsible for charging the tax imposed under this Section. If a retailer is incorrectly included or excluded from the list of those required to collect the tax under this Section, both the Department of Revenue and the retailer shall be held harmless if they reasonably relied on information provided by the political subdivision.

A political subdivision that imposes the tax under this Section must submit to the Department of Revenue any other information as the Department may require that is necessary for the administration and enforcement of the tax.

When certifying the amount of a monthly disbursement to a political subdivision under this Section, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

Nothing in this Section shall be construed to authorize the political subdivision to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(e) When STAR bond project costs, including, without limitation, all political subdivision obligations financing STAR bond project costs, have been paid, any surplus funds then remaining in the STAR Bonds Tax Allocation Fund shall be
distributed to the treasurer of the political subdivision for
deposit into the political subdivision's general corporate
fund. Upon payment of all STAR bond project costs and
retirement of obligations, but in no event later than the
maximum maturity date of the last of the STAR bonds issued in
the STAR bond district, the political subdivision shall adopt
an ordinance immediately rescinding the taxes imposed pursuant
to this Section and file a certified copy of the ordinance with
the Department in the form and manner as described in this
Section.
(Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)

Section 15-40. The Counties Code is amended by changing
Sections 5-1006, 5-1006.5, 5-1006.7, 5-1007, 5-1008.5, 5-1009,
and 5-1035.1 and by adding Section 5-1184 as follows:

(55 ILCS 5/5-1006) (from Ch. 34, par. 5-1006)
Sec. 5-1006. Home Rule County Retailers' Occupation Tax
Law. Any county that is a home rule unit may impose a tax upon
all persons engaged in the business of selling tangible
personal property, other than an item of tangible personal
property titled or registered with an agency of this State's
government, at retail in the county on the gross receipts from
such sales made in the course of their business. If imposed,
this tax shall only be imposed in 1/4% increments. On and after
September 1, 1991, this additional tax may not be imposed on
tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The county must comply with the certification requirements for airport-related purposes under Section 5-1184. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county. The changes made to this Section by this amendatory Act of the 101st General Assembly are a denial and limitation of home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution. The tax imposed by a home rule county pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department
shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule county pursuant to this Section unless the county also imposes a tax at the same rate pursuant to Section 5-1007.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers
are required to collect under the Use Tax Act, pursuant to such
bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified and to the person named in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the home rule county retailers' occupation tax
fund.

Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the Home Rule County Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the counties to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the county, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time
of each monthly disbursement to the counties, shall prepare and
certify to the State Comptroller the amount to be transferred
into the Tax Compliance and Administration Fund under this
Section. Within 10 days after receipt, by the Comptroller, of
the disbursement certification to the counties and the Tax
Compliance and Administration Fund provided for in this Section
to be given to the Comptroller by the Department, the
Comptroller shall cause the orders to be drawn for the
respective amounts in accordance with the directions contained
in the certification.

In addition to the disbursement required by the preceding
paragraph, an allocation shall be made in March of each year to
each county that received more than $500,000 in disbursements
under the preceding paragraph in the preceding calendar year.
The allocation shall be in an amount equal to the average
monthly distribution made to each such county under the
preceding paragraph during the preceding calendar year
(excluding the 2 months of highest receipts). The distribution
made in March of each year subsequent to the year in which an
allocation was made pursuant to this paragraph and the
preceding paragraph shall be reduced by the amount allocated
and disbursed under this paragraph in the preceding calendar
year. The Department shall prepare and certify to the
Comptroller for disbursement the allocations made in
accordance with this paragraph.

For the purpose of determining the local governmental unit
whose tax is applicable, a retail sale by a producer of coal or
other mineral mined in Illinois is a sale at retail at the
place where the coal or other mineral mined in Illinois is
extracted from the earth. This paragraph does not apply to coal
or other mineral when it is delivered or shipped by the seller
to the purchaser at a point outside Illinois so that the sale
is exempt under the United States Constitution as a sale in
interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a
county to impose a tax upon the privilege of engaging in any
business which under the Constitution of the United States may
not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax
hereunder or effecting a change in the rate thereof shall be
adopted and a certified copy thereof filed with the Department
on or before the first day of June, whereupon the Department
shall proceed to administer and enforce this Section as of the
first day of September next following such adoption and filing.
Beginning January 1, 1992, an ordinance or resolution imposing
or discontinuing the tax hereunder or effecting a change in the
rate thereof shall be adopted and a certified copy thereof
filed with the Department on or before the first day of July,
whereupon the Department shall proceed to administer and
enforce this Section as of the first day of October next
following such adoption and filing. Beginning January 1, 1993,
an ordinance or resolution imposing or discontinuing the tax
hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

This Section shall be known and may be cited as the Home Rule County Retailers' Occupation Tax Law.

(Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)
Sec. 5-1006.5. Special County Retailers' Occupation Tax For Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation.

(a) The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety, public facility, mental health, substance abuse, or transportation purposes in that county (except as otherwise provided in this Section), if a proposition for the tax has been submitted to the electors of that county and approved by a majority of those voting on the question. If imposed, this tax shall be imposed only in one-quarter percent increments. By resolution, the county board may order the proposition to be submitted at any election. If the tax is imposed for transportation purposes for expenditures for public highways or as authorized under the Illinois Highway Code, the county board must publish notice of the existence of its long-range highway transportation plan as required or described in Section 5-301 of the Illinois Highway Code and must make the plan publicly available prior to approval of the ordinance or resolution imposing the tax. If the tax is imposed
for transportation purposes for expenditures for passenger
rail transportation, the county board must publish notice of
the existence of its long-range passenger rail transportation
plan and must make the plan publicly available prior to
approval of the ordinance or resolution imposing the tax.

If a tax is imposed for public facilities purposes, then
the name of the project may be included in the proposition at
the discretion of the county board as determined in the
enabling resolution. For example, the "XXX Nursing Home" or the
"YYY Museum".

The county clerk shall certify the question to the proper
election authority, who shall submit the proposition at an
election in accordance with the general election law.

(1) The proposition for public safety purposes shall be
in substantially the following form:

"To pay for public safety purposes, shall (name of
county) be authorized to impose an increase on its share of
local sales taxes by (insert rate)?"

As additional information on the ballot below the
question shall appear the following:

"This would mean that a consumer would pay an
additional (insert amount) in sales tax for every $100 of
tangible personal property bought at retail."

The county board may also opt to establish a sunset
provision at which time the additional sales tax would
cease being collected, if not terminated earlier by a vote
of the county board. If the county board votes to include a sunset provision, the proposition for public safety purposes shall be in substantially the following form:

"To pay for public safety purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For the purposes of the paragraph, "public safety purposes" means crime prevention, detention, fire fighting, police, medical, ambulance, or other emergency services.

Votes shall be recorded as "Yes" or "No".

Beginning on the January 1 or July 1, whichever is first, that occurs not less than 30 days after May 31, 2015 (the effective date of Public Act 99-4), Adams County may impose a public safety retailers' occupation tax and service occupation tax at the rate of 0.25%, as provided in the referendum approved by the voters on April 7, 2015,
notwithstanding the omission of the additional information
that is otherwise required to be printed on the ballot
below the question pursuant to this item (1).

(2) The proposition for transportation purposes shall
be in substantially the following form:

"To pay for improvements to roads and other
transportation purposes, shall (name of county) be
authorized to impose an increase on its share of local
sales taxes by (insert rate)?"

As additional information on the ballot below the
question shall appear the following:

"This would mean that a consumer would pay an
additional (insert amount) in sales tax for every $100 of
tangible personal property bought at retail."

The county board may also opt to establish a sunset
provision at which time the additional sales tax would
cease being collected, if not terminated earlier by a vote
of the county board. If the county board votes to include a
sunset provision, the proposition for transportation
purposes shall be in substantially the following form:

"To pay for road improvements and other transportation
purposes, shall (name of county) be authorized to impose an
increase on its share of local sales taxes by (insert rate)
for a period not to exceed (insert number of years)?"

As additional information on the ballot below the
question shall appear the following:
"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For the purposes of this paragraph, transportation purposes means construction, maintenance, operation, and improvement of public highways, any other purpose for which a county may expend funds under the Illinois Highway Code, and passenger rail transportation.

The votes shall be recorded as "Yes" or "No".

(3) The proposition for public facilities purposes shall be in substantially the following form:

"To pay for public facilities purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a
sunset provision, the proposition for public facilities purposes shall be in substantially the following form:

"To pay for public facilities purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

For purposes of this Section, "public facilities purposes" means the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including but not limited to museums and nursing homes.

The votes shall be recorded as "Yes" or "No".
(4) The proposition for mental health purposes shall be in substantially the following form:

"To pay for mental health purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public facilities purposes shall be in substantially the following form:

"To pay for mental health purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end
of (insert number of years), if not terminated earlier by a vote of the county board."

The votes shall be recorded as "Yes" or "No".

(5) The proposition for substance abuse purposes shall be in substantially the following form:

"To pay for substance abuse purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail."

The county board may also opt to establish a sunset provision at which time the additional sales tax would cease being collected, if not terminated earlier by a vote of the county board. If the county board votes to include a sunset provision, the proposition for public facilities purposes shall be in substantially the following form:

"To pay for substance abuse purposes, shall (name of county) be authorized to impose an increase on its share of local sales taxes by (insert rate) for a period not to exceed (insert number of years)?"

As additional information on the ballot below the question shall appear the following:

"This would mean that a consumer would pay an
additional (insert amount) in sales tax for every $100 of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of (insert number of years), if not terminated earlier by a vote of the county board."

The votes shall be recorded as "Yes" or "No".

If a majority of the electors voting on the proposition vote in favor of it, the county may impose the tax. A county may not submit more than one proposition authorized by this Section to the electors at any one time.

This additional tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The county must comply with the certification requirements for airport-related purposes under Section 5-1184. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county. The tax imposed by a county under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the
Illinois Department of Revenue and deposited into a special fund created for that purpose. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section. The Department has full power to administer and enforce this Section, to collect all taxes and penalties due under this Section, to dispose of taxes and penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1l, 1m, 1n, 2 through 2-70 (in respect to all provisions contained in those Sections other than the State rate of tax), 2a, 2b, 2c, 3 (except provisions relating to transaction returns and quarter monthly payments, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8,
9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as if those provisions were set forth in this Section.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their sellers' tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracketed schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Retailers' Occupation Tax Fund.

(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service. This tax may not be imposed on tangible personal property taxed at the 1%
rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The county must comply with the certification requirements for airport-related purposes under Section 5-1184. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms,
and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the county), 9 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the county), Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.
Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Retailers' Occupation Fund.

Nothing in this subsection shall be construed to authorize the county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(c) Except as otherwise provided in this paragraph, the Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the County Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation Retailers' Occupation Tax Fund, which shall be an unappropriated trust fund held outside of the State treasury. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue
use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the counties from which retailers have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to each county, and deposited by the county into its special fund created for the purposes of this Section, shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including (i) an amount equal to the amount of refunds made during the second preceding calendar month by the Department on
behalf of the county, (ii) any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the county, (iii) any amounts that are transferred to the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder, which shall be transferred into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the counties, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the disbursement certification to the counties and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with directions contained in the certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March of each year to each county that received more than $500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the
preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

A county may direct, by ordinance, that all or a portion of the taxes and penalties collected under the Special County Retailers' Occupation Tax For Public Safety, Public Facilities, Mental Health, Substance Abuse, or Transportation be deposited into the Transportation Development Partnership Trust Fund.

(d) For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(e-5) If a county imposes a tax under this Section, the county board may, by ordinance, discontinue or lower the rate
of the tax. If the county board lowers the tax rate or discontinues the tax, a referendum must be held in accordance with subsection (a) of this Section in order to increase the rate of the tax or to reimpose the discontinued tax.

(f) Beginning April 1, 1998 and through December 31, 2013, the results of any election authorizing a proposition to impose a tax under this Section or effecting a change in the rate of tax, or any ordinance lowering the rate or discontinuing the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either (i) on or before the first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.

Beginning January 1, 2014, the results of any election authorizing a proposition to impose a tax under this Section or effecting an increase in the rate of tax, along with the ordinance adopted to impose the tax or increase the rate of the tax, or any ordinance adopted to lower the rate or discontinue the tax, shall be certified by the county clerk and filed with the Illinois Department of Revenue either (i) on or before the first day of May, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the adoption and filing; or (ii) on or before the
first day of October, whereupon the Department shall proceed to
administer and enforce the tax as of the first day of January
next following the adoption and filing.

(g) When certifying the amount of a monthly disbursement to
a county under this Section, the Department shall increase or
decrease the amounts by an amount necessary to offset any
miscalculation of previous disbursements. The offset amount
shall be the amount erroneously disbursed within the previous 6
months from the time a miscalculation is discovered.

(h) This Section may be cited as the "Special County
Occupation Tax For Public Safety, Public Facilities, Mental
Health, Substance Abuse, or Transportation Law".

(i) For purposes of this Section, "public safety" includes,
but is not limited to, crime prevention, detention, fire
fighting, police, medical, ambulance, or other emergency
services. The county may share tax proceeds received under this
Section for public safety purposes, including proceeds
received before August 4, 2009 (the effective date of Public
Act 96-124), with any fire protection district located in the
county. For the purposes of this Section, "transportation"
includes, but is not limited to, the construction, maintenance,
operation, and improvement of public highways, any other
purpose for which a county may expend funds under the Illinois
Highway Code, and passenger rail transportation. For the
purposes of this Section, "public facilities purposes"
includes, but is not limited to, the acquisition, development,
construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including but not limited to museums and nursing homes.

(j) The Department may promulgate rules to implement Public Act 95-1002 only to the extent necessary to apply the existing rules for the Special County Retailers' Occupation Tax for Public Safety to this new purpose for public facilities.

(Source: P.A. 99-4, eff. 5-31-15; 99-217, eff. 7-31-15; 99-642, eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1167, eff. 1-4-19; 100-1171, eff. 1-4-19; revised 1-9-19.)

(55 ILCS 5/5-1006.7)

Sec. 5-1006.7. School facility occupation taxes.

(a) In any county, a tax shall be imposed upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for school facility purposes (except as otherwise provided in this
Section) if a proposition for the tax has been submitted to the
electors of that county and approved by a majority of those
voting on the question as provided in subsection (c). The tax
under this Section shall be imposed only in one-quarter percent
increments and may not exceed 1%.

This additional tax may not be imposed on tangible personal
property taxed at the 1% rate under the Retailers' Occupation
Tax Act. Beginning December 1, 2019, this tax is not imposed on
sales of aviation fuel unless the tax revenue is expended for
airport-related purposes. If the county does not have an
airport-related purpose to which it dedicates aviation fuel tax
revenue, then aviation fuel is excluded from the tax. The
county must comply with the certification requirements for
airport-related purposes under Section 5-1184. For purposes of
this Act, "airport-related purposes" has the meaning ascribed
in Section 6z-20.2 of the State Finance Act. This exclusion for
aviation fuel only applies for so long as the revenue use
requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
binding on the county. The Department of Revenue has full power
to administer and enforce this subsection, to collect all taxes
and penalties due under this subsection, to dispose of taxes
and penalties so collected in the manner provided in this
subsection, and to determine all rights to credit memoranda
arising on account of the erroneous payment of a tax or penalty
under this subsection. The Department shall deposit all taxes
and penalties collected under this subsection into a special
fund created for that purpose.

In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) are subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) shall employ the same modes of procedure as are set forth in Sections 1 through 1o, 2 through 2-70 (in respect to all provisions contained in those Sections other than the State rate of tax), 2a through 2h, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act as if those provisions were set forth in this subsection.

The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act permits the retailer to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their seller's tax liability by separately stating that tax as an
additional charge, which may be stated in combination, in a single amount, with State tax that sellers are required to collect under the Use Tax Act, pursuant to any bracketed schedules set forth by the Department.

(b) If a tax has been imposed under subsection (a), then a service occupation tax must also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service.

This tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The county must comply with the certification requirements for airport-related purposes under Section 5-1184. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be
collected and enforced by the Department and deposited into a special fund created for that purpose. The Department has full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this subsection.

In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall (i) have the same rights, remedies, privileges, immunities, powers and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties and definition of terms, and (iii) employ the same modes of procedure as are set forth in Sections 2 (except that that reference to State in the definition of supplier maintaining a place of business in this State means the county), 2a through 2d, 3 through 3-50 (in respect to all provisions contained in those Sections other than the State rate of tax), 4 (except that the reference to the State shall be to the county), 5, 7, 8 (except that the jurisdiction to which the tax is a debt to the extent indicated in that Section 8 is the county), 9 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 10, 11, 12 (except the
reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State means the county), Section 15, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, pursuant to any bracketed schedules set forth by the Department.

(c) The tax under this Section may not be imposed until the question of imposing the tax has been submitted to the electors of the county at a regular election and approved by a majority of the electors voting on the question. For all regular elections held prior to August 23, 2011 (the effective date of Public Act 97-542), upon a resolution by the county board or a resolution by school district boards that represent at least 51% of the student enrollment within the county, the county board must certify the question to the proper election authority in accordance with the Election Code.

For all regular elections held prior to August 23, 2011 (the effective date of Public Act 97-542), the election authority must submit the question in substantially the
Shall (name of county) be authorized to impose a retailers' occupation tax and a service occupation tax (commonly referred to as a "sales tax") at a rate of (insert rate) to be used exclusively for school facility purposes?

The election authority must record the votes as "Yes" or "No". If a majority of the electors voting on the question vote in the affirmative, then the county may, thereafter, impose the tax.

For all regular elections held on or after August 23, 2011 (the effective date of Public Act 97-542), the regional superintendent of schools for the county must, upon receipt of a resolution or resolutions of school district boards that represent more than 50% of the student enrollment within the county, certify the question to the proper election authority for submission to the electors of the county at the next regular election at which the question lawfully may be submitted to the electors, all in accordance with the Election Code.

For all regular elections held on or after August 23, 2011 (the effective date of Public Act 97-542), the election authority must submit the question in substantially the following form:

Shall a retailers' occupation tax and a service occupation tax (commonly referred to as a "sales tax") be
imposed in (name of county) at a rate of (insert rate) to be used exclusively for school facility purposes?

The election authority must record the votes as "Yes" or "No". If a majority of the electors voting on the question vote in the affirmative, then the tax shall be imposed at the rate set forth in the question.

For the purposes of this subsection (c), "enrollment" means the head count of the students residing in the county on the last school day of September of each year, which must be reported on the Illinois State Board of Education Public School Fall Enrollment/Housing Report.

(d) Except as otherwise provided, the Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the School Facility Occupation Tax Fund, which shall be an unappropriated trust fund held outside the State treasury. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the
disbursement of stated sums of money to the regional
superintendents of schools in counties from which retailers or
servicemen have paid taxes or penalties to the Department
during the second preceding calendar month. The amount to be
paid to each regional superintendent of schools and disbursed
to him or her in accordance with Section 3-14.31 of the School
Code, is equal to the amount (not including credit memoranda
and not including taxes and penalties collected on aviation
fuel sold on or after December 1, 2019) collected from the
county under this Section during the second preceding calendar
month by the Department, (i) less 2% of that amount (except the
amount collected on aviation fuel sold on or after December 1,
2019), which shall be deposited into the Tax Compliance and
Administration Fund and shall be used by the Department,
subject to appropriation, to cover the costs of the Department
in administering and enforcing the provisions of this Section,
on behalf of the county, (ii) plus an amount that the
Department determines is necessary to offset any amounts that
were erroneously paid to a different taxing body; (iii) less an
amount equal to the amount of refunds made during the second
preceding calendar month by the Department on behalf of the
county; and (iv) less any amount that the Department determines
is necessary to offset any amounts that were payable to a
different taxing body but were erroneously paid to the county.

When certifying the amount of a monthly disbursement to a
regional superintendent of schools under this Section, the
Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements within the previous 6 months from the time a miscalculation is discovered.

Within 10 days after receipt by the Comptroller from the Department of the disbursement certification to the regional superintendents of the schools provided for in this Section, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with directions contained in the certification.

If the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, then the Department shall notify the Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the Treasurer out of the School Facility Occupation Tax Fund.

(e) For the purposes of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This subsection does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.
(f) Nothing in this Section may be construed to authorize a tax to be imposed upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(g) If a county board imposes a tax under this Section pursuant to a referendum held before August 23, 2011 (the effective date of Public Act 97-542) at a rate below the rate set forth in the question approved by a majority of electors of that county voting on the question as provided in subsection (c), then the county board may, by ordinance, increase the rate of the tax up to the rate set forth in the question approved by a majority of electors of that county voting on the question as provided in subsection (c). If a county board imposes a tax under this Section pursuant to a referendum held before August 23, 2011 (the effective date of Public Act 97-542), then the board may, by ordinance, discontinue or reduce the rate of the tax. If a tax is imposed under this Section pursuant to a referendum held on or after August 23, 2011 (the effective date of Public Act 97-542), then the county board may reduce or discontinue the tax, but only in accordance with subsection (h-5) of this Section. If, however, a school board issues bonds that are secured by the proceeds of the tax under this Section, then the county board may not reduce the tax rate or discontinue the tax if that rate reduction or discontinuance would adversely affect the school board's ability to pay the principal and interest on those bonds as they become due or
necessitate the extension of additional property taxes to pay
the principal and interest on those bonds. If the county board
reduces the tax rate or discontinues the tax, then a referendum
must be held in accordance with subsection (c) of this Section
in order to increase the rate of the tax or to reimpose the
discontinued tax.

Until January 1, 2014, the results of any election that
imposes, reduces, or discontinues a tax under this Section must
be certified by the election authority, and any ordinance that
increases or lowers the rate or discontinues the tax must be
certified by the county clerk and, in each case, filed with the
Illinois Department of Revenue either (i) on or before the
first day of April, whereupon the Department shall proceed to
administer and enforce the tax or change in the rate as of the
first day of July next following the filing; or (ii) on or
before the first day of October, whereupon the Department shall
proceed to administer and enforce the tax or change in the rate
as of the first day of January next following the filing.

Beginning January 1, 2014, the results of any election that
imposes, reduces, or discontinues a tax under this Section must
be certified by the election authority, and any ordinance that
increases or lowers the rate or discontinues the tax must be
certified by the county clerk and, in each case, filed with the
Illinois Department of Revenue either (i) on or before the
first day of May, whereupon the Department shall proceed to
administer and enforce the tax or change in the rate as of the
first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax or change in the rate as of the first day of January next following the filing.

(h) For purposes of this Section, "school facility purposes" means (i) the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the capital facilities and (ii) the payment of bonds or other obligations heretofore or hereafter issued, including bonds or other obligations heretofore or hereafter issued to refund or to continue to refund bonds or other obligations issued, for school facility purposes, provided that the taxes levied to pay those bonds are abated by the amount of the taxes imposed under this Section that are used to pay those bonds. "School-facility purposes" also includes fire prevention, safety, energy conservation, accessibility, school security, and specified repair purposes set forth under Section 17-2.11 of the School Code.

(h-5) A county board in a county where a tax has been imposed under this Section pursuant to a referendum held on or after August 23, 2011 (the effective date of Public Act 97-542) may, by ordinance or resolution, submit to the voters of the
county the question of reducing or discontinuing the tax. In
the ordinance or resolution, the county board shall certify the
question to the proper election authority in accordance with
the Election Code. The election authority must submit the
question in substantially the following form:

    Shall the school facility retailers' occupation tax
and service occupation tax (commonly referred to as the
"school facility sales tax") currently imposed in (name of
county) at a rate of (insert rate) be (reduced to (insert
rate)) (discontinued)?

If a majority of the electors voting on the question vote in
the affirmative, then, subject to the provisions of subsection
(g) of this Section, the tax shall be reduced or discontinued
as set forth in the question.

(i) This Section does not apply to Cook County.

(j) This Section may be cited as the County School Facility
Occupation Tax Law.

(Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;
99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

(55 ILCS 5/5-1007) (from Ch. 34, par. 5-1007)

Sec. 5-1007. Home Rule County Service Occupation Tax Law.
The corporate authorities of a home rule county may impose a
tax upon all persons engaged, in such county, in the business
of making sales of service at the same rate of tax imposed
pursuant to Section 5-1006 of the selling price of all tangible
personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If imposed, such tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The county must comply with the certification requirements for airport-related purposes under Section 5-1184. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county. The changes made to this Section by this amendatory Act of the 101st General Assembly are a denial and limitation of home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution. The tax imposed by a home rule county pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer
under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing county), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this county tax may not be taken against any State tax, and except that the retailer's discount is not allowed for
taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing county), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule county pursuant to this Section unless such county also imposes a tax at the same rate pursuant to Section 5-1006.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule county retailers' occupation tax fund.
Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the Home Rule County Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the counties to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the
second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the counties, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the counties and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in each year to each county which received more than $500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly
distribution made to each such county under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March of each year subsequent to the year in which an allocation was made pursuant to this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993,
an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

This Section shall be known and may be cited as the Home Rule County Service Occupation Tax Law.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)
county shall be authorized to impose a retailers' occupation
tax, a service occupation tax, and a use tax at a rate of 1/4 of
1% on behalf of the economic development activities of Rock
Island County and communities located within the county. The
county board shall certify the question to the proper election
authorities who shall submit the question to the voters of the
county at the next regularly scheduled election in accordance
with the general election law. The question shall be in
substantially the following form:

Shall Rock Island County be authorized to impose a
retailers' occupation tax, a service occupation tax, and a
use tax at the rate of 1/4 of 1% for the sole purpose of
economic development activities, including creation and
retention of job opportunities, support of affordable
housing opportunities, and enhancement of quality of life
improvements?

Votes shall be recorded as "yes" or "no". If a majority of
all votes cast on the proposition are in favor of the
proposition, the county is authorized to impose the tax.

(b) The county shall impose the retailers' occupation tax
upon all persons engaged in the business of selling tangible
personal property at retail in the county, at the rate approved
by referendum, on the gross receipts from the sales made in the
course of those businesses within the county. This additional
tax may not be imposed on tangible personal property taxed at
the 1% rate under the Retailers' Occupation Tax Act. Beginning
December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The county must comply with the certification requirements for airport-related purposes under Section 5-1184. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county. The tax imposed under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner provided in this Section; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this Section. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2,
2-5, 2-5.5, 2-10 (in respect to all provisions other than the State rate of tax), 2-15 through 2-70, 2a, 2b, 2c, 3 (except as to the disposition of taxes and penalties collected and provisions related to quarter monthly payments, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth in this subsection.

Persons subject to any tax imposed under this subsection may reimburse themselves for their seller's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect, in accordance with bracket schedules prescribed by the Department.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the tax fund referenced under paragraph (g) of this Section.

If a tax is imposed under this subsection (b), a tax shall
also be imposed at the same rate under subsections (c) and (d) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale, by a producer of coal or another mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize the county to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the county, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the county as an incident to a sale of service. This additional tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the county does not have an airport-related
purpose to which it dedicates aviation fuel tax revenue, then
aviation fuel is excluded from the tax. The county must comply
with the certification requirements for airport-related
purposes under Section 5-1184. For purposes of this Act,
"airport-related purposes" has the meaning ascribed in Section
6z-20.2 of the State Finance Act. This exclusion for aviation
fuel only applies for so long as the revenue use requirements
of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
county. The tax imposed under this subsection and all civil
penalties that may be assessed as an incident of the tax shall
be collected and enforced by the Department of Revenue. The
Department has full power to administer and enforce this
paragraph; to collect all taxes and penalties due under this
Section; to dispose of taxes and penalties so collected in the
manner provided in this Section; and to determine all rights to
credit memoranda arising on account of the erroneous payment of
tax or penalty under this Section. In the administration of,
and compliance with this paragraph, the Department and persons
who are subject to this paragraph shall (i) have the same
rights, remedies, privileges, immunities, powers, and duties,
(ii) be subject to the same conditions, restrictions,
limitations, penalties, exclusions, exemptions, and
definitions of terms, and (iii) employ the same modes of
procedure as are prescribed in Sections 2 (except that the
reference to State in the definition of supplier maintaining a
place of business in this State shall mean the county), 2a, 2b,
3 through 3-55 (in respect to all provisions other than the State rate of tax), 4 (except that the reference to the State shall be to the county), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the county), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 11, 12 (except the reference to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the county), 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth in this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with bracket schedules prescribed by the Department.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the tax fund referenced under paragraph (g) of
this Section.

    Nothing in this paragraph shall be construed to authorize
the county to impose a tax upon the privilege of engaging in
any business that under the Constitution of the United States
may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a use
tax shall also be imposed at the same rate upon the privilege
of using, in the county, any item of tangible personal property
that is purchased outside the county at retail from a retailer,
and that is titled or registered at a location within the
county with an agency of this State's government. "Selling
price" is defined as in the Use Tax Act. The tax shall be
collected from persons whose Illinois address for titling or
registration purposes is given as being in the county. The tax
shall be collected by the Department of Revenue for the county.
The tax must be paid to the State, or an exemption
determination must be obtained from the Department of Revenue,
before the title or certificate of registration for the
property may be issued. The tax or proof of exemption may be
transmitted to the Department by way of the State agency with
which, or the State officer with whom, the tangible personal
property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department has full power to administer and enforce this paragraph: to collect all taxes, penalties, and interest due under this Section; to dispose of taxes, penalties, and interest so collected in the manner provided in this Section; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest under this Section. In the administration of, and compliance with, this subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the county), 9 (except provisions relating to quarter monthly payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, that are not inconsistent with this paragraph, as
fully as if those provisions were set forth in this subsection.

Whenever the Department determines that a refund should be
made under this subsection to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the tax fund referenced under paragraph (g) of
this Section.

(e) A certificate of registration issued by the State
Department of Revenue to a retailer under the Retailers'
Occupation Tax Act or under the Service Occupation Tax Act
shall permit the registrant to engage in a business that is
taxed under the tax imposed under paragraphs (b), (c), or (d)
of this Section and no additional registration shall be
required. A certificate issued under the Use Tax Act or the
Service Use Tax Act shall be applicable with regard to any tax
imposed under paragraph (c) of this Section.

(f) The results of any election authorizing a proposition
to impose a tax under this Section or effecting a change in the
rate of tax shall be certified by the proper election
authorities and filed with the Illinois Department on or before
the first day of October. In addition, an ordinance imposing,
discontinuing, or effecting a change in the rate of tax under
this Section shall be adopted and a certified copy of the
ordinance filed with the Department on or before the first day
of October. After proper receipt of the certifications, the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

(g) Except as otherwise provided in paragraph (g-2), the Department of Revenue shall, upon collecting any taxes and penalties as provided in this Section, pay the taxes and penalties over to the State Treasurer as trustee for the county. The taxes and penalties shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the county, which shall be the balance in the fund, less any amount determined by the Department to be necessary for the payment of refunds. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the county, the Comptroller shall cause an order to be drawn for payment for the amount in accordance with the directions contained in the certification. Amounts received from the tax imposed under this Section shall be used only for the economic development activities of the county and communities located within the county.

(g-2) Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The
Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

(h) When certifying the amount of a monthly disbursement to the county under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(i) This Section may be cited as the Rock Island County Use and Occupation Tax Law.

(Source: P.A. 100-1171, eff. 1-4-19.)

(55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

Sec. 5-1009. Limitation on home rule powers. Except as provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on and after September 1, 1990, no home rule county has the authority to impose, pursuant to its home rule authority, a retailer's occupation tax, service occupation tax, use tax, sales tax or other tax on the use, sale or purchase of tangible personal property based on the gross receipts from such sales or the selling or purchase price of said tangible personal property. Notwithstanding the foregoing, this Section does not preempt any home rule imposed tax such as the following: (1) a tax on alcoholic beverages, whether based on gross receipts,
volume sold or any other measurement; (2) a tax based on the
number of units of cigarettes or tobacco products; (3) a tax,
however measured, based on the use of a hotel or motel room or
similar facility; (4) a tax, however measured, on the sale or
transfer of real property; (5) a tax, however measured, on
lease receipts; (6) a tax on food prepared for immediate
consumption and on alcoholic beverages sold by a business which
provides for on premise consumption of said food or alcoholic
beverages; or (7) other taxes not based on the selling or
purchase price or gross receipts from the use, sale or purchase
of tangible personal property. This Section does not preempt a
home rule county from imposing a tax, however measured, on the
use, for consideration, of a parking lot, garage, or other
parking facility.

On and after December 1, 2019, no home rule county has the
duty to impose, pursuant to its home rule authority, a
tax, however measured, on sales of aviation fuel, as defined in
Section 3 of the Retailers' Occupation Tax Act, unless the tax
revenue is expended for airport-related purposes. For purposes
of this Section, "airport-related purposes" has the meaning
ascribed in Section 6z-20.2 of the State Finance Act. Aviation
fuel shall be excluded from tax only for so long as the revenue
use requirements of 49 U.S.C. 47017(b) and 49 U.S.C. 47133 are
binding on the county.

This Section is a limitation, pursuant to subsection (g) of
Section 6 of Article VII of the Illinois Constitution, on the
power of home rule units to tax. The changes made to this
Section by this amendatory Act of the 101st General Assembly
are a denial and limitation of home rule powers and functions
under subsection (g) of Section 6 of Article VII of the
Illinois Constitution.
(Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

(55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)
Sec. 5-1035.1. County Motor Fuel Tax Law. The county board
of the counties of DuPage, Kane and McHenry may, by an
ordinance or resolution adopted by an affirmative vote of a
majority of the members elected or appointed to the county
board, impose a tax upon all persons engaged in the county in
the business of selling motor fuel, as now or hereafter defined
in the Motor Fuel Tax Law, at retail for the operation of motor
vehicles upon public highways or for the operation of
recreational watercraft upon waterways. The collection of a tax
under this Section based on gallonage of gasoline used for the
propulsion of any aircraft is prohibited, and the collection of
a tax based on gallonage of special fuel used for the
propulsion of any aircraft is prohibited on and after December
1, 2019. Kane County may exempt diesel fuel from the tax
imposed pursuant to this Section. The tax may be imposed, in
half-cent increments, at a rate not exceeding 4 cents per
gallon of motor fuel sold at retail within the county for the
purpose of use or consumption and not for the purpose of
resale. The proceeds from the tax shall be used by the county solely for the purpose of operating, constructing and improving public highways and waterways, and acquiring real property and right-of-ways for public highways and waterways within the county imposing the tax.

A tax imposed pursuant to this Section, and all civil penalties that may be assessed as an incident thereof, shall be administered, collected and enforced by the Illinois Department of Revenue in the same manner as the tax imposed under the Retailers' Occupation Tax Act, as now or hereafter amended, insofar as may be practicable; except that in the event of a conflict with the provisions of this Section, this Section shall control. The Department of Revenue shall have full power: to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder.

Whenever the Department determines that a refund shall be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Option Motor Fuel Tax Fund.

The Department shall forthwith pay over to the State
Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder, which shall be deposited into the County Option Motor Fuel Tax Fund, a special fund in the State Treasury which is hereby created. On or before the 25th day of each calendar month, the Department shall prepare and certify to the State Comptroller the disbursement of stated sums of money to named counties for which taxpayers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected hereunder from retailers within the county during the second preceding calendar month by the Department, but not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the county; less 2% of the balance, which sum shall be retained by the State Treasurer to cover the costs incurred by the Department in administering and enforcing the provisions of this Section. The Department, at the time of each monthly disbursement to the counties, shall prepare and certify to the Comptroller the amount so retained by the State Treasurer, which shall be transferred into the Tax Compliance and Administration Fund.

A county may direct, by ordinance, that all or a portion of the taxes and penalties collected under the County Option Motor Fuel Tax shall be deposited into the Transportation Development Partnership Trust Fund.
Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing a tax hereunder or effecting a change in the rate thereof shall be effective on the first day of the second calendar month next following the month in which the ordinance or resolution is adopted and a certified copy thereof is filed with the Department of Revenue, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the county as of the effective date of the ordinance or resolution. Upon a change in rate of a tax levied hereunder, or upon the discontinuance of the tax, the county board of the county shall, on or not later than 5 days after the effective date of the ordinance or resolution discontinuing the tax or effecting a change in rate, transmit to the Department of Revenue a certified copy of the ordinance or resolution effecting the change or discontinuance.

This Section shall be known and may be cited as the County Motor Fuel Tax Law.

(Source: P.A. 98-1049, eff. 8-25-14.)

(55 ILCS 5/5-1184 new)

Sec. 5-1184. Certification for airport-related purposes.

On or before September 1, 2019, and on or before each April 1
and October 1 thereafter, each county must certify to the Illinois Department of Transportation, in the form and manner required by the Department, whether the county has an airport-related purpose, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the county to include tax on aviation fuel. On or before October 1, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the units of local government to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Illinois Department of Transportation.

Section 15-45. The Illinois Municipal Code is amended by changing Sections 8-11-1, 8-11-1.3, 8-11-1.4, 8-11-1.6, 8-11-1.7, 8-11-5, 8-11-6a, and 11-74.3-6 and by adding Sections 8-11-22 and 11-101-3 as follows:

(65 ILCS 5/8-11-1) (from Ch. 24, par. 8-11-1)

Sec. 8-11-1. Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a home rule municipality may impose a tax upon all persons engaged in the business of
selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the municipality on the gross receipts from these sales made in the course of such business. If imposed, the tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The changes made to this Section by this amendatory Act of the 101st General Assembly are a denial and limitation of home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution. The tax imposed by a home rule municipality under this Section and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the State Department
of Revenue. The certificate of registration that is issued by
the Department to a retailer under the Retailers' Occupation
Tax Act shall permit the retailer to engage in a business that
is taxable under any ordinance or resolution enacted pursuant
to this Section without registering separately with the
Department under such ordinance or resolution or under this
Section. The Department shall have full power to administer and
enforce this Section; to collect all taxes and penalties due
hereunder; to dispose of taxes and penalties so collected in
the manner hereinafter provided; and to determine all rights to
credit memoranda arising on account of the erroneous payment of
tax or penalty hereunder. In the administration of, and
compliance with, this Section the Department and persons who
are subject to this Section shall have the same rights,
remedies, privileges, immunities, powers and duties, and be
subject to the same conditions, restrictions, limitations,
penalties and definitions of terms, and employ the same modes
of procedure, as are prescribed in Sections 1, 1a, 1d, 1e, 1f,
1i, 1j, 1k, 1m, 1n, 2 through 2-65 (in respect to all
provisions therein other than the State rate of tax), 2c, 3
(except as to the disposition of taxes and penalties collected,
and except that the retailer's discount is not allowed for
taxes paid on aviation fuel that are deposited into the Local
Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12
and 13 of the Retailers' Occupation Tax Act and Section 3-7 of
the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No tax may be imposed by a home rule municipality under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-5 of this Act.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

Except as otherwise provided in this paragraph, the The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the Home Rule Municipal Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately
paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is
necessary to offset any amounts that were erroneously paid to a
different taxing body, and not including an amount equal to the
amount of refunds made during the second preceding calendar
month by the Department on behalf of such municipality, and not
including any amount that the Department determines is
necessary to offset any amounts that were payable to a
different taxing body but were erroneously paid to the
municipality, and not including any amounts that are
transferred to the STAR Bonds Revenue Fund, less 1.5% of the
remainder, which the Department shall transfer into the Tax
Compliance and Administration Fund. The Department, at the time
of each monthly disbursement to the municipalities, shall
prepare and certify to the State Comptroller the amount to be
transferred into the Tax Compliance and Administration Fund
under this Section. Within 10 days after receipt by the
Comptroller of the disbursement certification to the
municipalities and the Tax Compliance and Administration Fund
provided for in this Section to be given to the Comptroller by
the Department, the Comptroller shall cause the orders to be
drawn for the respective amounts in accordance with the
directions contained in the certification.

In addition to the disbursement required by the preceding
paragraph and in order to mitigate delays caused by
distribution procedures, an allocation shall, if requested, be
made within 10 days after January 14, 1991, and in November of
1991 and each year thereafter, to each municipality that
received more than $500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Within 10 days after January 14, 1991, participating municipalities shall notify the Department in writing of their intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation within 10 days after January 14, 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. The monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the
amount allocated and disbursed under this paragraph in the
preceding period of July 1 through June 30. The Department
shall prepare and certify to the Comptroller for disbursement
the allocations made in accordance with this paragraph.

For the purpose of determining the local governmental unit
whose tax is applicable, a retail sale by a producer of coal or
other mineral mined in Illinois is a sale at retail at the
place where the coal or other mineral mined in Illinois is
extracted from the earth. This paragraph does not apply to coal
or other mineral when it is delivered or shipped by the seller
to the purchaser at a point outside Illinois so that the sale
is exempt under the United States Constitution as a sale in
interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a
municipality to impose a tax upon the privilege of engaging in
any business which under the Constitution of the United States
may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax
hereunder or effecting a change in the rate thereof shall be
adopted and a certified copy thereof filed with the Department
on or before the first day of June, whereupon the Department
shall proceed to administer and enforce this Section as of the
first day of September next following the adoption and filing.
Beginning January 1, 1992, an ordinance or resolution imposing
or discontinuing the tax hereunder or effecting a change in the
rate thereof shall be adopted and a certified copy thereof
filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing. However, a municipality located in a county with a population in excess of 3,000,000 that elected to become a home rule unit at the general primary election in 1994 may adopt an ordinance or resolution imposing the tax under this Section and file a certified copy of the ordinance or resolution with the Department on or before July 1, 1994. The Department shall then proceed to administer and enforce this Section as of October 1, 1994. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall
proceed to administer and enforce this Section as of the first
day of January next following the adoption and filing.

When certifying the amount of a monthly disbursement to a
municipality under this Section, the Department shall increase
or decrease the amount by an amount necessary to offset any
misallocation of previous disbursements. The offset amount
shall be the amount erroneously disbursed within the previous 6
months from the time a misallocation is discovered.

Any unobligated balance remaining in the Municipal
Retailers' Occupation Tax Fund on December 31, 1989, which fund
was abolished by Public Act 85-1135, and all receipts of
municipal tax as a result of audits of liability periods prior
to January 1, 1990, shall be paid into the Local Government Tax
Fund for distribution as provided by this Section prior to the
enactment of Public Act 85-1135. All receipts of municipal tax
as a result of an assessment not arising from an audit, for
liability periods prior to January 1, 1990, shall be paid into
the Local Government Tax Fund for distribution before July 1,
1990, as provided by this Section prior to the enactment of
Public Act 85-1135; and on and after July 1, 1990, all such
receipts shall be distributed as provided in Section 6z-18 of
the State Finance Act.

As used in this Section, "municipal" and "municipality"
means a city, village or incorporated town, including an
incorporated town that has superseded a civil township.

This Section shall be known and may be cited as the Home
Sec. 8-11-1.3. Non-Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2 if approved by referendum as provided in Section 8-11-1.1, of the gross receipts from such sales made in the course of such business. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057), the corporate authorities of a non-home rule municipality may, until December 31, 2020, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax
revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit such retailer to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the
Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.4 of this Code.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified, and to the person named, in such notification
from the Department. Such refund shall be paid by the State
Treasurer out of the non-home rule municipal retailers'
occupation tax fund.

Except as otherwise provided, the Department shall
forthwith pay over to the State Treasurer, ex officio, as
trustee, all taxes and penalties collected hereunder for
deposit into the Non-Home Rule Municipal Retailers' Occupation
Tax Fund. Taxes and penalties collected on aviation fuel sold
on or after December 1, 2019, shall be immediately paid over by
the Department to the State Treasurer, ex officio, as trustee,
for deposit into the Local Government Aviation Trust Fund. The
Department shall only pay moneys into the Local Government
Aviation Trust Fund under this Act for so long as the revenue
use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
binding on the municipality.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department
of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation
Development and Economy Act, collected under this Section
during the second preceding calendar month for sales within a
STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be
transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6
months from the time a misallocation is discovered.

The Department of Revenue shall implement Public Act 91-649 this amendatory Act of the 91st General Assembly so as to collect the tax on and after January 1, 2002.

As used in this Section, "municipal" and "municipality" means a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Non-Home Rule Municipal Retailers' Occupation Tax Act".

(Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

(65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2 if approved by referendum as provided in Section 8-11-1.1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057), the corporate authorities of a non-home rule municipality may, until December
31, 2020, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to
this Section without registering separately with the
Department under such ordinance or resolution or under this
Section. The Department shall have full power to administer and
enforce this Section; to collect all taxes and penalties due
hereunder; to dispose of taxes and penalties so collected in
the manner hereinafter provided, and to determine all rights to
credit memoranda arising on account of the erroneous payment of
tax or penalty hereunder. In the administration of, and
compliance with, this Section the Department and persons who
are subject to this Section shall have the same rights,
remedies, privileges, immunities, powers and duties, and be
subject to the same conditions, restrictions, limitations,
penalties and definitions of terms, and employ the same modes
of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3
through 3-50 (in respect to all provisions therein other than
the State rate of tax), 4 (except that the reference to the
State shall be to the taxing municipality), 5, 7, 8 (except
that the jurisdiction to which the tax shall be a debt to the
extent indicated in that Section 8 shall be the taxing
municipality), 9 (except as to the disposition of taxes and
penalties collected, and except that the returned merchandise
credit for this municipal tax may not be taken against any
State tax, and except that the retailer's discount is not
allowed for taxes paid on aviation fuel that are deposited into
the Local Government Aviation Trust Fund), 10, 11, 12 (except
the reference therein to Section 2b of the Retailers'
Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.3 of this Code.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the municipal retailers' occupation tax fund.

Except as otherwise provided in this paragraph, the The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected
hereunder for deposit into the municipal retailers' occupation
tax fund. Taxes and penalties collected on aviation fuel sold
on or after December 1, 2019, shall be immediately paid over by
the Department to the State Treasurer, ex officio, as trustee,
for deposit into the Local Government Aviation Trust Fund. The
Department shall only pay moneys into the Local Government
Aviation Trust Fund under this Act for so long as the revenue
use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
binding on the municipality.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department
of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation
Development and Economy Act, collected under this Section
during the second preceding calendar month for sales within a
STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund,
on or before the 25th day of each calendar month, the
Department shall prepare and certify to the Comptroller the
disbursement of stated sums of money to named municipalities,
the municipalities to be those from which suppliers and
servicemen have paid taxes or penalties hereunder to the
Department during the second preceding calendar month. The
amount to be paid to each municipality shall be the amount (not
including credit memoranda and not including taxes and
penalties collected on aviation fuel sold on or after December 1, 2019, collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, the General Revenue Fund, and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

The Department of Revenue shall implement Public Act 91-649, this amendatory Act of the 91st General Assembly, so as to collect the tax on and after January 1, 2002.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States
may not be made the subject of taxation by this State.

As used in this Section, "municipal" or "municipality" means or refers to a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Non-Home Rule Municipal Service Occupation Tax Act".

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

(65 ILCS 5/8-11-1.6)

Sec. 8-11-1.6. Non-home rule municipal retailers' occupation tax; municipalities between 20,000 and 25,000. The corporate authorities of a non-home rule municipality with a population of more than 20,000 but less than 25,000 that has, prior to January 1, 1987, established a Redevelopment Project Area that has been certified as a State Sales Tax Boundary and has issued bonds or otherwise incurred indebtedness to pay for costs in excess of $5,000,000, which is secured in part by a tax increment allocation fund, in accordance with the provisions of Division 11-74.4 of this Code may, by passage of an ordinance, impose a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property that is titled and registered by an agency of this State's Government, at retail in the municipality. This tax may not be imposed on tangible
personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. If imposed, the tax shall only be imposed in .25% increments of the gross receipts from such sales made in the course of business. Any tax imposed by a municipality under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. An ordinance imposing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit
the retailer to engage in a business that is taxable under any ordinance or resolution enacted under this Section without registering separately with the Department under the ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section, to collect all taxes and penalties due hereunder, to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth herein.

A tax may not be imposed by a municipality under this
Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.7 of this Act.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant, instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Non-Home Rule Municipal Retailers' Occupation Tax Fund, which is hereby created.

 Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the Non-Home Rule Municipal Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into
the Local Government Aviation Trust Fund under this Act for so
long as the revenue use requirements of 49 U.S.C. 47107(b) and
49 U.S.C. 47133 are binding on the municipality.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar
month by the Department on behalf of the municipality, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the federal Constitution as a sale in
interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

As used in this Section, "municipal" and "municipality" means a city, village, or incorporated town, including an incorporated town that has superseded a civil township.

(Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

(65 ILCS 5/8-11-1.7)

Sec. 8-11-1.7. Non-home rule municipal service occupation tax; municipalities between 20,000 and 25,000. The corporate authorities of a non-home rule municipality with a population of more than 20,000 but less than 25,000 as determined by the last preceding decennial census that has, prior to January 1, 1987, established a Redevelopment Project Area that has been certified as a State Sales Tax Boundary and has issued bonds or
otherwise incurred indebtedness to pay for costs in excess of
$5,000,000, which is secured in part by a tax increment allocation fund, in accordance with the provisions of Division 11-74.4 of this Code may, by passage of an ordinance, impose a tax upon all persons engaged in the municipality in the business of making sales of service. If imposed, the tax shall only be imposed in .25% increments of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. This tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State
Department of Revenue. An ordinance imposing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxable under any ordinance or resolution enacted under this Section without registering separately with the Department under the ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section, to collect all taxes and penalties due hereunder, to dispose of taxes and penalties so collected in a manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except
that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 10, 11, 12, (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Sections 15, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

A tax may not be imposed by a municipality under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.6 of this Act.

Person subject to any tax imposed under the authority granted in this Section may reimburse themselves for their servicemen's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, under such bracket schedules as the Department may prescribe.
Whenever the Department determines that a refund should be
deposits under this Section to a claimant instead of issuing credit
memorandum, the Department shall notify the State Comptroller,
who shall cause the order to be drawn for the amount specified,
and to the person named, in such notification from the
Department. The refund shall be paid by the State Treasurer out
of the Non-Home Rule Municipal Retailers' Occupation Tax Fund.

Except as otherwise provided in this paragraph, the The Department shall forthwith pay over to the State Treasurer, ex
officio, as trustee, all taxes and penalties collected hereunder for deposit into the Non-Home Rule Municipal Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Municipality.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a
STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities, the Tax Compliance and Administration Fund, and the General Revenue Fund, provided for in this Section to
be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; revised 1-9-19.)

(65 ILCS 5/8-11-5) (from Ch. 24, par. 8-11-5)

Sec. 8-11-5. Home Rule Municipal Service Occupation Tax Act. The corporate authorities of a home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service at the same rate of tax imposed pursuant to Section 8-11-1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If imposed,
such tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax may not be imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel shall be excluded from tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State. The changes made to this Section by this amendatory Act of the 101st General Assembly are a denial and limitation of home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution. The tax imposed by a home rule municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any
ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15,
(except that credit memoranda issued hereunder may not
be used to discharge any State tax liability), 18, 19 and 20 of
the Service Occupation Tax Act and Section 3-7 of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.

No tax may be imposed by a home rule municipality pursuant
to this Section unless such municipality also imposes a tax at
the same rate pursuant to Section 8-11-1 of this Act.

Persons subject to any tax imposed pursuant to the
authority granted in this Section may reimburse themselves for
their serviceman's tax liability hereunder by separately
stating such tax as an additional charge, which charge may be
stated in combination, in a single amount, with State tax which
servicemen are authorized to collect under the Service Use Tax
Act, pursuant to such bracket schedules as the Department may
prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing credit
memorandum, the Department shall notify the State Comptroller,
who shall cause the order to be drawn for the amount specified,
and to the person named, in such notification from the
Department. Such refund shall be paid by the State Treasurer
out of the home rule municipal retailers' occupation tax fund.

Except as otherwise provided in this paragraph, the The
Department shall forthwith pay over to the State Treasurer, ex
officio, as trustee, all taxes and penalties
collected hereunder for deposit into the Home Rule Municipal
Retailers' Occupation Tax Fund. Taxes and penalties collected
on aviation fuel sold on or after December 1, 2019, shall be
immediately paid over by the Department to the State Treasurer,
ex officio, as trustee, for deposit into the Local Government
Aviation Trust Fund. The Department shall only pay moneys into
the State Aviation Program Fund under this Act for so long as
the revenue use requirements of 49 U.S.C. 47107(b) and 49
U.S.C. 47133 are binding on the municipality.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department
of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation
Development and Economy Act, collected under this Section
during the second preceding calendar month for sales within a
STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund,
on or before the 25th day of each calendar month, the
Department shall prepare and certify to the Comptroller the
disbursement of stated sums of money to named municipalities,
the municipalities to be those from which suppliers and
servicemen have paid taxes or penalties hereunder to the
Department during the second preceding calendar month. The
amount to be paid to each municipality shall be the amount (not
including credit memoranda and not including taxes and
penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph and in order to mitigate delays caused by distribution procedures, an allocation shall, if requested, be made within 10 days after January 14, 1991, and in November of 1991 and each year thereafter, to each municipality that received more than $500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality
or disbursed by the Department as required by this Section. Within 10 days after January 14, 1991, participating municipalities shall notify the Department in writing of their intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation within 10 days after January 14, 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. Monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department
shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing.

Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

However, a municipality located in a county with a population
in excess of 3,000,000 that elected to become a home rule unit at the general primary election in 1994 may adopt an ordinance or resolution imposing the tax under this Section and file a certified copy of the ordinance or resolution with the Department on or before July 1, 1994. The Department shall then proceed to administer and enforce this Section as of October 1, 1994. Beginning April 1, 1998, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund, for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into
the Local Government Tax Fund for distribution before July 1,
1990, as provided by this Section prior to the enactment of
Public Act 85-1135, and on and after July 1, 1990, all such
receipts shall be distributed as provided in Section 6z-18 of
the State Finance Act.

As used in this Section, "municipal" and "municipality"
means a city, village or incorporated town, including an
incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the Home
Rule Municipal Service Occupation Tax Act.
(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18;
100-1171, eff. 1-4-19; revised 1-9-19.)

(65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

Sec. 8-11-6a. Home rule municipalities; preemption of
certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
1, 1990, no home rule municipality has the authority to impose,
pursuant to its home rule authority, a retailer's occupation
tax, service occupation tax, use tax, sales tax or other tax on
the use, sale or purchase of tangible personal property based
on the gross receipts from such sales or the selling or
purchase price of said tangible personal property. Notwithstanding the foregoing, this Section does not preempt
any home rule imposed tax such as the following: (1) a tax on
alcoholic beverages, whether based on gross receipts, volume
sold or any other measurement; (2) a tax based on the number of
units of cigarettes or tobacco products (provided, however,
that a home rule municipality that has not imposed a tax based
on the number of units of cigarettes or tobacco products before
July 1, 1993, shall not impose such a tax after that date); (3)
a tax, however measured, based on the use of a hotel or motel
room or similar facility; (4) a tax, however measured, on the
sale or transfer of real property; (5) a tax, however measured,
on lease receipts; (6) a tax on food prepared for immediate
consumption and on alcoholic beverages sold by a business which
provides for on premise consumption of said food or alcoholic
beverages; or (7) other taxes not based on the selling or
purchase price or gross receipts from the use, sale or purchase
of tangible personal property. This Section does not preempt a
home rule municipality with a population of more than 2,000,000
from imposing a tax, however measured, on the use, for
consideration, of a parking lot, garage, or other parking
facility. This Section is not intended to affect any existing
tax on food and beverages prepared for immediate consumption on
the premises where the sale occurs, or any existing tax on
alcoholic beverages, or any existing tax imposed on the charge
for renting a hotel or motel room, which was in effect January
15, 1988, or any extension of the effective date of such an
existing tax by ordinance of the municipality imposing the tax,
which extension is hereby authorized, in any non-home rule
municipality in which the imposition of such a tax has been
upheld by judicial determination, nor is this Section intended
to preempt the authority granted by Public Act 85-1006. On and
after December 1, 2019, no home rule municipality has the
authority to impose, pursuant to its home rule authority, a
tax, however measured, on sales of aviation fuel, as defined in
Section 3 of the Retailers' Occupation Tax Act, unless the tax
is not subject to the revenue use requirements of 49 U.S.C.
47017(b) and 49 U.S.C. 47133, or unless the tax revenue is
expended for airport-related purposes. For purposes of this
Section, "airport-related purposes" has the meaning ascribed
in Section 6z-20.2 of the State Finance Act. Aviation fuel
shall be excluded from tax only if, and for so long as, the
revenue use requirements of 49 U.S.C. 47017(b) and 49 U.S.C.
47133 are binding on the municipality. This Section is a
limitation, pursuant to subsection (g) of Section 6 of Article
VII of the Illinois Constitution, on the power of home rule
units to tax. The changes made to this Section by this
amendatory Act of the 101st General Assembly are a denial and
limitation of home rule powers and functions under subsection
(g) of Section 6 of Article VII of the Illinois Constitution.
(Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

(65 ILCS 5/8-11-22 new)

Sec. 8-11-22. Certification for airport-related purposes.
On or before September 1, 2019, and on or before each April 1
and October 1 thereafter, each municipality (and District in
the case of business district operating within a municipality) must certify to the Department of Transportation, in the form and manner required by the Department, whether the municipality has an airport-related purpose, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the municipality to include tax on aviation fuel. On or before October 1, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the unit of local government to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Department of Transportation.

(65 ILCS 5/11-74.3-6)
Sec. 11-74.3-6. Business district revenue and obligations; business district tax allocation fund.

(a) If the corporate authorities of a municipality have approved a business district plan, have designated a business district, and have elected to impose a tax by ordinance pursuant to subsection (10) or (11) of Section 11-74.3-3, then each year after the date of the approval of the ordinance but terminating upon the date all business district project costs
and all obligations paying or reimbursing business district project costs, if any, have been paid, but in no event later than the dissolution date, all amounts generated by the retailers' occupation tax and service occupation tax shall be collected and the tax shall be enforced by the Department of Revenue in the same manner as all retailers' occupation taxes and service occupation taxes imposed in the municipality imposing the tax and all amounts generated by the hotel operators' occupation tax shall be collected and the tax shall be enforced by the municipality in the same manner as all hotel operators' occupation taxes imposed in the municipality imposing the tax. The corporate authorities of the municipality shall deposit the proceeds of the taxes imposed under subsections (10) and (11) of Section 11-74.3-3 into a special fund of the municipality called the "[Name of] Business District Tax Allocation Fund" for the purpose of paying or reimbursing business district project costs and obligations incurred in the payment of those costs.

(b) The corporate authorities of a municipality that has designated a business district under this Law may, by ordinance, impose a Business District Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the business district at a rate not to exceed 1% of the gross receipts from the sales made...
in the course of such business, to be imposed only in 0.25% increments. The tax may not be imposed on tangible personal property taxed at the rate of 1% under the Retailers' Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the District does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax.

Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this subsection without registering separately with the Department under such ordinance or resolution or under this subsection. The Department of Revenue shall have full power to administer and enforce this subsection; to collect all taxes and penalties due
under this subsection in the manner hereinafter provided; and
to determine all rights to credit memoranda arising on account
of the erroneous payment of tax or penalty under this
subsection. In the administration of, and compliance with, this
subsection, the Department and persons who are subject to this
subsection shall have the same rights, remedies, privileges,
immunites, powers and duties, and be subject to the same
conditions, restrictions, limitations, penalties, exclusions,
exemptions, and definitions of terms and employ the same modes
of procedure, as are prescribed in Sections 1, 1a through 1o, 2
through 2-65 (in respect to all provisions therein other than
the State rate of tax), 2c through 2h, 3 (except as to the
disposition of taxes and penalties collected, and except that
the retailer's discount is not allowed for taxes paid on
aviation fuel that are deposited into the Local Government
Aviation Trust Fund), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k,
5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the
Retailers' Occupation Tax Act and all provisions of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.

Persons subject to any tax imposed under this subsection
may reimburse themselves for their seller's tax liability under
this subsection by separately stating the tax as an additional
charge, which charge may be stated in combination, in a single
amount, with State taxes that sellers are required to collect
under the Use Tax Act, in accordance with such bracket
schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the business district retailers' occupation tax fund.

Except as otherwise provided in this paragraph, the Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into the business district retailers' occupation tax fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation
Development and Economy Act, collected under this subsection during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities from the business district retailers' occupation tax fund, the municipalities to be those from which retailers have paid taxes or penalties under this subsection to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected under this subsection during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, less 2% of that amount (except the amount collected on aviation fuel sold on or after December 1, 2019), which shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering and enforcing the provisions of this subsection, on behalf of such municipality, and not
including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities provided for in this subsection to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification. The proceeds of the tax paid to municipalities under this subsection shall be deposited into the Business District Tax Allocation Fund by the municipality.

An ordinance imposing or discontinuing the tax under this subsection or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department, if all other requirements of this subsection are met, shall proceed to administer and enforce this subsection as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon, if all other requirements of this subsection are met, the Department shall proceed to administer and enforce this subsection as of the first day of January next following the adoption and filing.
The Department of Revenue shall not administer or enforce an ordinance imposing, discontinuing, or changing the rate of the tax under this subsection, until the municipality also provides, in the manner prescribed by the Department, the boundaries of the business district and each address in the business district in such a way that the Department can determine by its address whether a business is located in the business district. The municipality must provide this boundary and address information to the Department on or before April 1 for administration and enforcement of the tax under this subsection by the Department beginning on the following July 1 and on or before October 1 for administration and enforcement of the tax under this subsection by the Department beginning on the following January 1. The Department of Revenue shall not administer or enforce any change made to the boundaries of a business district or address change, addition, or deletion until the municipality reports the boundary change or address change, addition, or deletion to the Department in the manner prescribed by the Department. The municipality must provide this boundary change information or address change, addition, or deletion to the Department on or before April 1 for administration and enforcement by the Department of the change beginning on the following July 1 and on or before October 1 for administration and enforcement by the Department of the change beginning on the following January 1. The retailers in the business district shall be responsible for charging the tax
imposed under this subsection. If a retailer is incorrectly included or excluded from the list of those required to collect the tax under this subsection, both the Department of Revenue and the retailer shall be held harmless if they reasonably relied on information provided by the municipality.

A municipality that imposes the tax under this subsection must submit to the Department of Revenue any other information as the Department may require for the administration and enforcement of the tax.

When certifying the amount of a monthly disbursement to a municipality under this subsection, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

Nothing in this subsection shall be construed to authorize the municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsection (c) of this Section.

(c) If a tax has been imposed under subsection (b), a Business District Service Occupation Tax shall also be imposed upon all persons engaged, in the business district, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal
property within the business district, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax shall be imposed at the same rate as the tax imposed in subsection (b) and shall not exceed 1% of the selling price of tangible personal property so transferred within the business district, to be imposed only in 0.25% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the District does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 8-11-22. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to
engage in a business which is taxable under any ordinance or
resolution enacted pursuant to this subsection without
registering separately with the Department under such
ordinance or resolution or under this subsection. The
Department of Revenue shall have full power to administer and
enforce this subsection; to collect all taxes and penalties due
under this subsection; to dispose of taxes and penalties so
collected in the manner hereinafter provided; and to determine
all rights to credit memoranda arising on account of the
erroneous payment of tax or penalty under this subsection. In
the administration of, and compliance with this subsection, the
Department and persons who are subject to this subsection shall
have the same rights, remedies, privileges, immunities, powers
and duties, and be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions,
and definitions of terms and employ the same modes of procedure
as are prescribed in Sections 2, 2a through 2d, 3 through 3-50
(in respect to all provisions therein other than the State rate
of tax), 4 (except that the reference to the State shall be to
the business district), 5, 7, 8 (except that the jurisdiction
to which the tax shall be a debt to the extent indicated in
that Section 8 shall be the municipality), 9 (except as to the
disposition of taxes and penalties collected, and except that
the returned merchandise credit for this tax may not be taken
against any State tax, and except that the retailer’s discount
is not allowed for taxes paid on aviation fuel that are
deposited into the Local Government Aviation Trust Fund), 10,
11, 12 (except the reference therein to Section 2b of the
Retailers' Occupation Tax Act), 13 (except that any reference
to the State shall mean the municipality), the first paragraph
of Section 15, and Sections 16, 17, 18, 19 and 20 of the
Service Occupation Tax Act and all provisions of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.

Persons subject to any tax imposed under the authority
granted in this subsection may reimburse themselves for their
serviceman's tax liability hereunder by separately stating the
tax as an additional charge, which charge may be stated in
combination, in a single amount, with State tax that servicemen
are authorized to collect under the Service Use Tax Act, in
accordance with such bracket schedules as the Department may
prescribe.

Whenever the Department determines that a refund should be
made under this subsection to a claimant instead of issuing
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified, and to the person named, in such notification
from the Department. Such refund shall be paid by the State
Treasurer out of the business district retailers' occupation
tax fund.

Except as otherwise provided in this paragraph, the The
Department shall forthwith pay over to the State Treasurer,
ex-officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into the business district retailers' occupation tax fund. **Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.**

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this subsection during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities from the business district retailers' occupation tax fund, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties under this subsection to the Department during the second preceding calendar month. The
amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected under this subsection during the second preceding calendar month by the Department, less 2% of that amount (except the amount collected on aviation fuel sold on or after December 1, 2019), which shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering and enforcing the provisions of this subsection, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, provided for in this subsection to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification. The proceeds of the tax paid to municipalities under this subsection shall be deposited into the Business District Tax Allocation Fund by the municipality.

An ordinance imposing or discontinuing the tax under this subsection or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with
the Department on or before the first day of April, whereupon
the Department, if all other requirements of this subsection
are met, shall proceed to administer and enforce this
subsection as of the first day of July next following the
adoption and filing; or (ii) be adopted and a certified copy
thereof filed with the Department on or before the first day of
October, whereupon, if all other conditions of this subsection
are met, the Department shall proceed to administer and enforce
this subsection as of the first day of January next following
the adoption and filing.

The Department of Revenue shall not administer or enforce
an ordinance imposing, discontinuing, or changing the rate of
the tax under this subsection, until the municipality also
provides, in the manner prescribed by the Department, the
boundaries of the business district in such a way that the
Department can determine by its address whether a business is
located in the business district. The municipality must provide
this boundary and address information to the Department on or
before April 1 for administration and enforcement of the tax
under this subsection by the Department beginning on the
following July 1 and on or before October 1 for administration
and enforcement of the tax under this subsection by the
Department beginning on the following January 1. The Department
of Revenue shall not administer or enforce any change made to
the boundaries of a business district or address change,
addition, or deletion until the municipality reports the
boundary change or address change, addition, or deletion to the Department in the manner prescribed by the Department. The municipality must provide this boundary change information or address change, addition, or deletion to the Department on or before April 1 for administration and enforcement by the Department of the change beginning on the following July 1 and on or before October 1 for administration and enforcement by the Department of the change beginning on the following January 1. The retailers in the business district shall be responsible for charging the tax imposed under this subsection. If a retailer is incorrectly included or excluded from the list of those required to collect the tax under this subsection, both the Department of Revenue and the retailer shall be held harmless if they reasonably relied on information provided by the municipality.

A municipality that imposes the tax under this subsection must submit to the Department of Revenue any other information as the Department may require for the administration and enforcement of the tax.

Nothing in this subsection shall be construed to authorize the municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

If a tax is imposed under this subsection (c), a tax shall also be imposed under subsection (b) of this Section.

(d) By ordinance, a municipality that has designated a
business district under this Law may impose an occupation tax upon all persons engaged in the business district in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate not to exceed 1% of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the business district, to be imposed only in 0.25% increments, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in the Hotel Operators' Occupation Tax Act, and proceeds from the tax imposed under subsection (c) of Section 13 of the Metropolitan Pier and Exposition Authority Act.

The tax imposed by the municipality under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the municipality imposing the tax. The municipality shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the municipality and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations,
penalties, and definitions of terms, and shall employ the same
modes of procedure as are employed with respect to a tax
adopted by the municipality under Section 8-3-14 of this Code.

Persons subject to any tax imposed under the authority
granted in this subsection may reimburse themselves for their
tax liability for that tax by separately stating that tax as an
additional charge, which charge may be stated in combination,
in a single amount, with State taxes imposed under the Hotel
Operators' Occupation Tax Act, and with any other tax.

Nothing in this subsection shall be construed to authorize
a municipality to impose a tax upon the privilege of engaging
in any business which under the Constitution of the United
States may not be made the subject of taxation by this State.

The proceeds of the tax imposed under this subsection shall
be deposited into the Business District Tax Allocation Fund.

(e) Obligations secured by the Business District Tax
Allocation Fund may be issued to provide for the payment or
reimbursement of business district project costs. Those
obligations, when so issued, shall be retired in the manner
provided in the ordinance authorizing the issuance of those
obligations by the receipts of taxes imposed pursuant to
 subsections (10) and (11) of Section 11-74.3-3 and by other
revenue designated or pledged by the municipality. A
municipality may in the ordinance pledge, for any period of
time up to and including the dissolution date, all or any part
of the funds in and to be deposited in the Business District
Tax Allocation Fund to the payment of business district project costs and obligations. Whenever a municipality pledges all of the funds to the credit of a business district tax allocation fund to secure obligations issued or to be issued to pay or reimburse business district project costs, the municipality may specifically provide that funds remaining to the credit of such business district tax allocation fund after the payment of such obligations shall be accounted for annually and shall be deemed to be "surplus" funds, and such "surplus" funds shall be expended by the municipality for any business district project cost as approved in the business district plan. Whenever a municipality pledges less than all of the monies to the credit of a business district tax allocation fund to secure obligations issued or to be issued to pay or reimburse business district project costs, the municipality shall provide that monies to the credit of the business district tax allocation fund and not subject to such pledge or otherwise encumbered or required for payment of contractual obligations for specific business district project costs shall be calculated annually and shall be deemed to be "surplus" funds, and such "surplus" funds shall be expended by the municipality for any business district project cost as approved in the business district plan.

No obligation issued pursuant to this Law and secured by a pledge of all or any portion of any revenues received or to be received by the municipality from the imposition of taxes
pursuant to subsection (10) of Section 11-74.3-3, shall be deemed to constitute an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such pledge provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes imposed pursuant to subsection (10) of Section 11-74.3-3 and received or to be received by the municipality from the development or redevelopment of properties in the business district.

Without limiting the foregoing in this Section, the municipality may further secure obligations secured by the business district tax allocation fund with a pledge, for a period not greater than the term of the obligations and in any case not longer than the dissolution date, of any part or any combination of the following: (i) net revenues of all or part of any business district project; (ii) taxes levied or imposed by the municipality on any or all property in the municipality, including, specifically, taxes levied or imposed by the municipality in a special service area pursuant to the Special Service Area Tax Law; (iii) the full faith and credit of the municipality; (iv) a mortgage on part or all of the business district project; or (v) any other taxes or anticipated receipts that the municipality may lawfully pledge.

Such obligations may be issued in one or more series, bear such date or dates, become due at such time or times as therein provided, but in any case not later than (i) 20 years after the date of issue or (ii) the dissolution date, whichever is
earlier, bear interest payable at such intervals and at such rate or rates as set forth therein, except as may be limited by applicable law, which rate or rates may be fixed or variable, be in such denominations, be in such form, either coupon, registered, or book-entry, carry such conversion, registration and exchange privileges, be subject to defeasance upon such terms, have such rank or priority, be executed in such manner, be payable in such medium or payment at such place or places within or without the State, make provision for a corporate trustee within or without the State with respect to such obligations, prescribe the rights, powers, and duties thereof to be exercised for the benefit of the municipality and the benefit of the owners of such obligations, provide for the holding in trust, investment, and use of moneys, funds, and accounts held under an ordinance, provide for assignment of and direct payment of the moneys to pay such obligations or to be deposited into such funds or accounts directly to such trustee, be subject to such terms of redemption with or without premium, and be sold at such price, all as the corporate authorities shall determine. No referendum approval of the electors shall be required as a condition to the issuance of obligations pursuant to this Law except as provided in this Section.

In the event the municipality authorizes the issuance of obligations pursuant to the authority of this Law secured by the full faith and credit of the municipality, or pledges ad valorem taxes pursuant to this subsection, which obligations
are other than obligations which may be issued under home rule powers provided by Section 6 of Article VII of the Illinois Constitution or which ad valorem taxes are other than ad valorem taxes which may be pledged under home rule powers provided by Section 6 of Article VII of the Illinois Constitution or which are levied in a special service area pursuant to the Special Service Area Tax Law, the ordinance authorizing the issuance of those obligations or pledging those taxes shall be published within 10 days after the ordinance has been adopted, in a newspaper having a general circulation within the municipality. The publication of the ordinance shall be accompanied by a notice of (i) the specific number of voters required to sign a petition requesting the question of the issuance of the obligations or pledging such ad valorem taxes to be submitted to the electors; (ii) the time within which the petition must be filed; and (iii) the date of the prospective referendum. The municipal clerk shall provide a petition form to any individual requesting one.

If no petition is filed with the municipal clerk, as hereinafter provided in this Section, within 21 days after the publication of the ordinance, the ordinance shall be in effect. However, if within that 21-day period a petition is filed with the municipal clerk, signed by electors numbering not less than 15% of the number of electors voting for the mayor or president at the last general municipal election, asking that the question of issuing obligations using full faith and credit of
the municipality as security for the cost of paying or reimbursing business district project costs, or of pledging such ad valorem taxes for the payment of those obligations, or both, be submitted to the electors of the municipality, the municipality shall not be authorized to issue obligations of the municipality using the full faith and credit of the municipality as security or pledging such ad valorem taxes for the payment of those obligations, or both, until the proposition has been submitted to and approved by a majority of the voters voting on the proposition at a regularly scheduled election. The municipality shall certify the proposition to the proper election authorities for submission in accordance with the general election law.

The ordinance authorizing the obligations may provide that the obligations shall contain a recital that they are issued pursuant to this Law, which recital shall be conclusive evidence of their validity and of the regularity of their issuance.

In the event the municipality authorizes issuance of obligations pursuant to this Law secured by the full faith and credit of the municipality, the ordinance authorizing the obligations may provide for the levy and collection of a direct annual tax upon all taxable property within the municipality sufficient to pay the principal thereof and interest thereon as it matures, which levy may be in addition to and exclusive of the maximum of all other taxes authorized to be levied by the
municipality, which levy, however, shall be abated to the extent that monies from other sources are available for payment of the obligations and the municipality certifies the amount of those monies available to the county clerk.

A certified copy of the ordinance shall be filed with the county clerk of each county in which any portion of the municipality is situated, and shall constitute the authority for the extension and collection of the taxes to be deposited in the business district tax allocation fund.

A municipality may also issue its obligations to refund, in whole or in part, obligations theretofore issued by the municipality under the authority of this Law, whether at or prior to maturity. However, the last maturity of the refunding obligations shall not be expressed to mature later than the dissolution date.

In the event a municipality issues obligations under home rule powers or other legislative authority, the proceeds of which are pledged to pay or reimburse business district project costs, the municipality may, if it has followed the procedures in conformance with this Law, retire those obligations from funds in the business district tax allocation fund in amounts and in such manner as if those obligations had been issued pursuant to the provisions of this Law.

No obligations issued pursuant to this Law shall be regarded as indebtedness of the municipality issuing those obligations or any other taxing district for the purpose of any
limitation imposed by law.

Obligations issued pursuant to this Law shall not be subject to the provisions of the Bond Authorization Act.

(f) When business district project costs, including, without limitation, all obligations paying or reimbursing business district project costs have been paid, any surplus funds then remaining in the Business District Tax Allocation Fund shall be distributed to the municipal treasurer for deposit into the general corporate fund of the municipality. Upon payment of all business district project costs and retirement of all obligations paying or reimbursing business district project costs, but in no event more than 23 years after the date of adoption of the ordinance imposing taxes pursuant to subsection (10) or (11) of Section 11-74.3-3, the municipality shall adopt an ordinance immediately rescinding the taxes imposed pursuant to subsection (10) or (11) of Section 11-74.3-3.

(Source: P.A. 99-143, eff. 7-27-15; 100-1171, eff. 1-4-19.)

(65 ILCS 5/11-101-3 new)

Sec. 11-101-3. Noise mitigation; air quality.

(a) A municipality that has implemented a Residential Sound Insulation Program to mitigate aircraft noise shall perform indoor air quality monitoring and laboratory analysis of windows and doors installed pursuant to the Residential Sound Insulation Program to determine whether there are any adverse
health impacts associated with off-gassing from such windows
and doors. Such monitoring and analysis shall be consistent
with applicable professional and industry standards. The
municipality shall make any final reports resulting from such
monitoring and analysis available to the public on the
municipality's website. The municipality shall develop a
science-based mitigation plan to address significant
health-related impacts, if any, associated with such windows
and doors as determined by the results of the monitoring and
analysis. In a municipality that has implemented a Residential
Sound Insulation Program to mitigate aircraft noise, if
requested by the homeowner pursuant to a process established by
the municipality, which process shall include, at a minimum,
notification in a newspaper of general circulation and a mailer
sent to every address identified as a recipient of windows and
doors installed under the Residential Sound Insulation
Program, the municipality shall replace all windows and doors
installed under the Residential Sound Insulation Program in
such homes where one or more windows or doors have been found
to have caused offensive odors. Only those homeowners who
request that the municipality perform an odor inspection as
prescribed by the process established by the municipality prior
to March 31, 2020 shall be eligible for odorous window and
odorous door replacement. Homes that have been identified by
the municipality as having odorous windows or doors are not
required to make said request to the municipality. The right to
make a claim for replacement and have it considered pursuant to
this Section shall not be affected by the fact of odor-related
claims made or odor-related products received pursuant to the
Residential Sound Insulation Program prior to the effective
date of this Section.

(b) An advisory committee shall be formed, composed of the
following: (i) 2 members of the municipality who reside in
homes that have received windows or doors pursuant to the
Residential Sound Insulation Program and have been identified
by the municipality as having odorous windows or doors,
appointed by the Secretary of Transportation; (ii) one employee
of the Aeronautics Division of the Department of
Transportation; and (iii) 2 employees of the municipality that
implemented the Residential Sound Insulation Program in
question. The advisory committee shall determine by majority
vote which homes contain windows or doors that cause offensive
odors and thus are eligible for replacement, shall promulgate a
list of such homes, and shall develop recommendations as to the
order in which homes are to receive window replacement. The
recommendations shall include reasonable and objective
criteria for determining which windows or doors are odorous,
consideration of the date of odor confirmation for
prioritization, severity of odor, geography and individual
hardship, and shall provide such recommendations to the
municipality. The advisory committee shall comply with the
requirements of the Illinois Open Meetings Act. The
municipality shall consider the recommendations of the committee but shall retain final decision-making authority over replacement of windows and doors installed under the Residential Sound Insulation Program, and shall comply with all federal, State, and local laws involving procurement. A municipality administering claims pursuant to this Section shall provide to every address identified as having submitted a valid claim under this Section a quarterly report setting forth the municipality's activities undertaken pursuant to this Section for that quarter. However, the municipality shall replace windows and doors pursuant to this Section only if, and to the extent, grants are distributed to, and received by, the municipality from the Sound-Reducing Windows and Doors Replacement Fund for the costs associated with the replacement of sound-reducing windows and doors installed under the Residential Sound Insulation Program pursuant to Section 6z-20.1 of the State Finance Act. In addition, the municipality shall revise its specifications for procurement of windows for the Residential Sound Insulation Program to address potential off-gassing from such windows in future phases of the program. A municipality subject to the Section shall not legislate or otherwise regulate with regard to indoor air quality monitoring, laboratory analysis or replacement requirements, except as provided in this Section, but the foregoing restriction shall not limit said municipality's taxing power.

(c) A home rule unit may not regulate indoor air quality
monitoring and laboratory analysis, and related mitigation and mitigation plans, in a manner inconsistent with this Section. This Section is a limitation of home rule powers and functions under subsection (i) of Section 6 of Article VII of the Illinois Constitution on the concurrent exercise by home rule units of powers and functions exercised by the State.

(d) This Section shall not be construed to create a private right of action.

Section 15-50. The Civic Center Code is amended by changing Section 245-12 as follows:

(70 ILCS 200/245-12)
Sec. 245-12. Use and occupation taxes.
(a) The Authority may adopt a resolution that authorizes a referendum on the question of whether the Authority shall be authorized to impose a retailers' occupation tax, a service occupation tax, and a use tax in one-quarter percent increments at a rate not to exceed 1%. The Authority shall certify the question to the proper election authorities who shall submit the question to the voters of the metropolitan area at the next regularly scheduled election in accordance with the general election law. The question shall be in substantially the following form:

"Shall the Salem Civic Center Authority be authorized to impose a retailers' occupation tax, a service occupation
tax, and a use tax at the rate of (rate) for the sole
purpose of obtaining funds for the support, construction,
maintenance, or financing of a facility of the Authority?"

Votes shall be recorded as "yes" or "no". If a majority of
all votes cast on the proposition are in favor of the
proposition, the Authority is authorized to impose the tax.

(b) The Authority shall impose the retailers' occupation
tax upon all persons engaged in the business of selling
tangible personal property at retail in the metropolitan area,
at the rate approved by referendum, on the gross receipts from
the sales made in the course of such business within the
metropolitan area. **Beginning December 1, 2019, this tax is not**
imposed on sales of aviation fuel unless the tax revenue is
expended for airport-related purposes. If the Authority does
not have an airport-related purpose to which it dedicates
aviation fuel tax revenue, then aviation fuel is excluded from
the tax. For purposes of this Act, "airport-related purposes"
has the meaning ascribed in Section 6z-20.2 of the State
Finance Act. This exclusion for aviation fuel only applies for
so long as the revenue use requirements of 49 U.S.C. 47107(b)
and 49 U.S.C. 47133 are binding on the Authority.

On or before September 1, 2019, and on or before each April
1 and October 1 thereafter, the Authority must certify to the
Department of Transportation, in the form and manner required
by the Department, whether the Authority has an airport-related
purpose, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed by the Authority to include tax on aviation fuel. On or before October 1, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the unit of local government to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Department of Transportation.

The tax imposed under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner provided in this Section; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in
respect to all provisions therein other than the State rate of
tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except as to the
disposition of taxes and penalties collected and provisions
related to quarter monthly payments, and except that the
retailer's discount is not allowed for taxes paid on aviation
fuel that are deposited into the Local Government Aviation
Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l,
6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of the
Retailers' Occupation Tax Act and Section 3-7 of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth in this subsection.

Persons subject to any tax imposed under this subsection
may reimburse themselves for their seller's tax liability by
separately stating the tax as an additional charge, which
charge may be stated in combination, in a single amount, with
State taxes that sellers are required to collect, in accordance
with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this subsection to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the tax fund referenced under paragraph (g) of
this Section.

If a tax is imposed under this subsection (b), a tax shall
also be imposed at the same rate under subsections (c) and (d) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(c) If a tax has been imposed under subsection (b), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the metropolitan area, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the metropolitan area as an incident to a sale of service. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue.

Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for
airport-related purposes. If the Authority does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. On or before September 1, 2019, and on or before each April 1 and October 1 thereafter, the Authority must certify to the Department of Transportation, in the form and manner required by the Department, whether the Authority has an airport-related purpose, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the Authority to include tax on aviation fuel. On or before October, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the unit of local government to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Department of Transportation.

The Department has full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this paragraph, the Department and persons who
are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the metropolitan area), 2a, 2b, 3 through 3-55 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the Authority), 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their
serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the tax fund referenced under paragraph (g) of this Section.

Nothing in this paragraph shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a use tax shall also be imposed at the same rate upon the privilege of using, in the metropolitan area, any item of tangible personal property that is purchased outside the metropolitan area at retail from a retailer, and that is titled or registered at a location within the metropolitan area with an agency of this State's government. "Selling price" is defined as in the Use Tax Act. The tax shall be collected from persons
whose Illinois address for titling or registration purposes is given as being in the metropolitan area. The tax shall be collected by the Department of Revenue for the Authority. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department has full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with, this subsection, the Department and persons who are subject to this paragraph shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this
Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the tax fund referenced under paragraph (g) of this Section.

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (c), or (d) of this Section and no additional registration shall be required. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(f) The results of any election authorizing a proposition
to impose a tax under this Section or effecting a change in the rate of tax shall be certified by the proper election authorities and filed with the Illinois Department on or before the first day of April. In addition, an ordinance imposing, discontinuing, or effecting a change in the rate of tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before the first day of April. After proper receipt of such certifications, the Department shall proceed to administer and enforce this Section as of the first day of July next following such adoption and filing.

(g) Except as otherwise provided, the Department of Revenue shall, upon collecting any taxes and penalties as provided in this Section, pay the taxes and penalties over to the State Treasurer as trustee for the Authority. The taxes and penalties shall be held in a trust fund outside the State Treasury. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the State Aviation Program Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District. On or before the 25th day of each calendar month, the Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the Authority, which shall be the balance in the
fund, less any amount determined by the Department to be necessary for the payment of refunds and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019. Within 10 days after receipt by the Comptroller of the certification of the amount to be paid to the Authority, the Comptroller shall cause an order to be drawn for payment for the amount in accordance with the directions contained in the certification. Amounts received from the tax imposed under this Section shall be used only for the support, construction, maintenance, or financing of a facility of the Authority.

(h) When certifying the amount of a monthly disbursement to the Authority under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any miscalculation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a miscalculation is discovered.

(i) This Section may be cited as the Salem Civic Center Use and Occupation Tax Law.

(Source: P.A. 98-1098, eff. 8-26-14.)

Section 15-55. The Flood Prevention District Act is amended by changing Section 25 as follows:

(70 ILCS 750/25)

Sec. 25. Flood prevention retailers' and service
occupation taxes.

(a) If the Board of Commissioners of a flood prevention
district determines that an emergency situation exists
regarding levee repair or flood prevention, and upon an
ordinance confirming the determination adopted by the
affirmative vote of a majority of the members of the county
board of the county in which the district is situated, the
county may impose a flood prevention retailers' occupation tax
upon all persons engaged in the business of selling tangible
personal property at retail within the territory of the
district to provide revenue to pay the costs of providing
emergency levee repair and flood prevention and to secure the
payment of bonds, notes, and other evidences of indebtedness
issued under this Act for a period not to exceed 25 years or as
required to repay the bonds, notes, and other evidences of
indebtedness issued under this Act. The tax rate shall be 0.25%
of the gross receipts from all taxable sales made in the course
of that business. Beginning December 1, 2019, this tax is not
imposed on sales of aviation fuel unless the tax revenue is
expended for airport-related purposes. If the District does not
have an airport-related purpose to which it dedicates aviation
fuel tax revenue, then aviation fuel is excluded from the tax.
The County must comply with the certification requirements for
airport-related purposes under Section 5-1184 of the Counties
Code. The tax imposed under this Section and all civil
penalties that may be assessed as an incident thereof shall be
collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder.

For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) are subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) shall employ the same modes of procedure as are set forth in Sections 1 through 10, 2 through 2-70 (in respect to all provisions contained in those Sections other than the State rate of tax), 2a through 2h, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and all provisions of the Uniform
Penalty and Interest Act as if those provisions were set forth in this subsection.

Persons subject to any tax imposed under this Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination in a single amount with State taxes that sellers are required to collect under the Use Tax Act, under any bracket schedules the Department may prescribe.

If a tax is imposed under this subsection (a), a tax shall also be imposed under subsection (b) of this Section.

(b) If a tax has been imposed under subsection (a), a flood prevention service occupation tax shall also be imposed upon all persons engaged within the territory of the district in the business of making sales of service, who, as an incident to making the sales of service, transfer tangible personal property, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service to provide revenue to pay the costs of providing emergency levee repair and flood prevention and to secure the payment of bonds, notes, and other evidences of indebtedness issued under this Act for a period not to exceed 25 years or as required to repay the bonds, notes, and other evidences of indebtedness. The tax rate shall be 0.25% of the selling price of all tangible personal property transferred. Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless
the tax revenue is expended for airport-related purposes. If the District does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. The County must comply with the certification requirements for airport-related purposes under Section 5-1184 of the Counties Code. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder.

In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of
procedure as are set forth in Sections 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State means the district), 2a through 2d, 3 through 3-50 (in respect to all provisions contained in those Sections other than the State rate of tax), 4 (except that the reference to the State shall be to the district), 5, 7, 8 (except that the jurisdiction to which the tax is a debt to the extent indicated in that Section 8 is the district), 9 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State means the district), Section 15, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, that charge may be stated in combination in a single amount with State tax that servicemen are authorized to collect under the Service Use Tax Act, under any bracket schedules the Department may prescribe.

(c) The taxes imposed in subsections (a) and (b) may not be
imposed on personal property titled or registered with an agency of the State or on personal property taxed at the 1% rate under the Retailers' Occupation Tax Act and the Service Occupation Tax Act.

(d) Nothing in this Section shall be construed to authorize the district to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by the State.

(e) The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act or a serviceman under the Service Occupation Tax Act permits the retailer or serviceman to engage in a business that is taxable without registering separately with the Department under an ordinance or resolution under this Section.

(f) Except as otherwise provided, the Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the Flood Prevention Occupation Tax Fund, which shall be an unappropriated trust fund held outside the State treasury. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the State Aviation Program Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the counties from which retailers or servicemen have paid taxes or penalties to the Department during the second preceding calendar month. The amount to be paid to each county is equal to the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected from the county under this Section during the second preceding calendar month by the Department, (i) less 2% of that amount (except the amount collected on aviation fuel sold on or after December 1, 2019), which shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department in administering and enforcing the provisions of this Section on behalf of the county, (ii) plus an amount that the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body; (iii) less an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the county; and (iv) less any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the county. When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease the amounts by an amount necessary
to offset any miscalculation of previous disbursements within
the previous 6 months from the time a miscalculation is
discovered.

Within 10 days after receipt by the Comptroller from the
Department of the disbursement certification to the counties
provided for in this Section, the Comptroller shall cause the
orders to be drawn for the respective amounts in accordance
with directions contained in the certification.

If the Department determines that a refund should be made
under this Section to a claimant instead of issuing a credit
memorandum, then the Department shall notify the Comptroller,
who shall cause the order to be drawn for the amount specified
and to the person named in the notification from the
Department. The refund shall be paid by the Treasurer out of
the Flood Prevention Occupation Tax Fund.

(g) If a county imposes a tax under this Section, then the
county board shall, by ordinance, discontinue the tax upon the
payment of all indebtedness of the flood prevention district.
The tax shall not be discontinued until all indebtedness of the
District has been paid.

(h) Any ordinance imposing the tax under this Section, or
any ordinance that discontinues the tax, must be certified by
the county clerk and filed with the Illinois Department of
Revenue either (i) on or before the first day of April,
whereupon the Department shall proceed to administer and
enforce the tax or change in the rate as of the first day of
July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax or change in the rate as of the first day of January next following the filing.

(j) County Flood Prevention Occupation Tax Fund. All proceeds received by a county from a tax distribution under this Section must be maintained in a special fund known as the [name of county] flood prevention occupation tax fund. The county shall, at the direction of the flood prevention district, use moneys in the fund to pay the costs of providing emergency levee repair and flood prevention and to pay bonds, notes, and other evidences of indebtedness issued under this Act.

(k) This Section may be cited as the Flood Prevention Occupation Tax Law.

(Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15; 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

Section 15-60. The Metro-East Park and Recreation District Act is amended by changing Section 30 as follows:

(70 ILCS 1605/30)

Sec. 30. Taxes.

(a) The board shall impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of
this State's government, at retail in the District on the gross
receipts from the sales made in the course of business. This
tax shall be imposed only at the rate of one-tenth of one per
cent.

This additional tax may not be imposed on tangible personal
property taxed at the 1% rate under the Retailers' Occupation
Tax Act. Beginning December 1, 2019, this tax is not imposed on
sales of aviation fuel unless the tax revenue is expended for
airport-related purposes. If the District does not have an
airport-related purpose to which it dedicates aviation fuel tax
revenue, then aviation fuel shall be excluded from tax. For
purposes of this Act, "airport-related purposes" has the
meaning ascribed in Section 6z-20.2 of the State Finance Act.
This exception for aviation fuel only applies for so long as
the revenue use requirements of 49 U.S.C. 47107(b) and 49
U.S.C. 47133 are binding on the District. The tax imposed by
the Board under this Section and all civil penalties that may
be assessed as an incident of the tax shall be collected and
enforced by the Department of Revenue. The certificate of
registration that is issued by the Department to a retailer
under the Retailers' Occupation Tax Act shall permit the
retailer to engage in a business that is taxable without
registering separately with the Department under an ordinance
or resolution under this Section. The Department has full power
to administer and enforce this Section, to collect all taxes
and penalties due under this Section, to dispose of taxes and
penalties so collected in the manner provided in this Section, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this Section. In the administration of and compliance with this Section, the Department and persons who are subject to this Section shall (i) have the same rights, remedies, privileges, immunities, powers, and duties, (ii) be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and (iii) employ the same modes of procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained in those Sections other than the State rate of tax), 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to transaction returns and quarter monthly payments, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act and the Uniform Penalty and Interest Act as if those provisions were set forth in this Section.

On or before September 1, 2019, and on or before each April 1 and October 1 thereafter, the Board must certify to the Department of Transportation, in the form and manner required by the Department, whether the District has an airport-related purpose, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed by the District to include tax
on aviation fuel. On or before October 1, 2019, and on or
before each May 1 and November 1 thereafter, the Department of
Transportation shall provide to the Department of Revenue, a
list of units of local government which have certified to the
Department of Transportation that they have airport-related
purposes, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed by the unit of local government
to include tax on aviation fuel. All disputes regarding whether
or not a unit of local government has an airport-related
purpose shall be resolved by the Department of Transportation.

Persons subject to any tax imposed under the authority
granted in this Section may reimburse themselves for their
sellers' tax liability by separately stating the tax as an
additional charge, which charge may be stated in combination,
in a single amount, with State tax which sellers are required
to collect under the Use Tax Act, pursuant to such bracketed
schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the order to be drawn for the
amount specified and to the person named in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the State Metro-East Park and Recreation
District Fund.
(b) If a tax has been imposed under subsection (a), a service occupation tax shall also be imposed at the same rate upon all persons engaged, in the District, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the District as an incident to a sale of service. This tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act. **Beginning December 1, 2019,** this tax may not be imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If the District does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel shall be excluded from tax. For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The Department has full power to administer and enforce this subsection; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and
compliance with this subsection, the Department and persons who
are subject to this paragraph shall (i) have the same rights,
remedies, privileges, immunities, powers, and duties, (ii) be
subject to the same conditions, restrictions, limitations,
penalties, exclusions, exemptions, and definitions of terms,
and (iii) employ the same modes of procedure as are prescribed
in Sections 2 (except that the reference to State in the
definition of supplier maintaining a place of business in this
State shall mean the District), 2a, 2b, 2c, 3 through 3-50 (in
respect to all provisions therein other than the State rate of
tax), 4 (except that the reference to the State shall be to the
District), 5, 7, 8 (except that the jurisdiction to which the
tax shall be a debt to the extent indicated in that Section 8
shall be the District), 9 (except as to the disposition of
taxes and penalties collected, and except that the retailer's
discount is not allowed for taxes paid on aviation fuel that
are deposited into the Local Government Aviation Trust Fund),
10, 11, 12 (except the reference therein to Section 2b of the
Retailers' Occupation Tax Act), 13 (except that any reference
to the State shall mean the District), Sections 15, 16, 17, 18,
19 and 20 of the Service Occupation Tax Act and the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.

On or before September 1, 2019, and on or before each April
1 and October 1 thereafter, the Board must certify to the
Department of Transportation, in the form and manner required
by the Department, whether the District has an airport-related purpose, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the District to include tax on aviation fuel. On or before October 1, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the unit of local government to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Department of Transportation.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State Treasurer out of the State Metro-East Park and Recreation District Fund.

Nothing in this subsection shall be construed to authorize the board to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(c) Except as otherwise provided in this paragraph, the Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section to be deposited into the State Metro-East Park and Recreation District Fund, which shall be an unappropriated trust fund held outside of the State treasury. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the State Aviation Program Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section
during the second preceding calendar month for sales within a
STAR bond district. The Department shall make this
certification only if the Metro East Park and Recreation
District imposes a tax on real property as provided in the
definition of "local sales taxes" under the Innovation
Development and Economy Act.

After the monthly transfer to the STAR Bonds Revenue Fund,
on or before the 25th day of each calendar month, the
Department shall prepare and certify to the Comptroller the
disbursement of stated sums of money pursuant to Section 35 of
this Act to the District from which retailers have paid taxes
or penalties to the Department during the second preceding
calendar month. The amount to be paid to the District shall be
the amount (not including credit memoranda and not including
taxes and penalties collected on aviation fuel sold on or after
December 1, 2019) collected under this Section during the
second preceding calendar month by the Department plus an
amount the Department determines is necessary to offset any
amounts that were erroneously paid to a different taxing body,
and not including (i) an amount equal to the amount of refunds
made during the second preceding calendar month by the
Department on behalf of the District, (ii) any amount that the
Department determines is necessary to offset any amounts that
were payable to a different taxing body but were erroneously
paid to the District, (iii) any amounts that are transferred to
the STAR Bonds Revenue Fund, and (iv) 1.5% of the remainder,
which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the District, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the disbursement certification to the District and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with directions contained in the certification.

(d) For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale by a producer of coal or another mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(e) Nothing in this Section shall be construed to authorize the board to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(f) An ordinance imposing a tax under this Section or an
ordinance extending the imposition of a tax to an additional county or counties shall be certified by the board and filed with the Department of Revenue either (i) on or before the first day of April, whereupon the Department shall proceed to administer and enforce the tax as of the first day of July next following the filing; or (ii) on or before the first day of October, whereupon the Department shall proceed to administer and enforce the tax as of the first day of January next following the filing.

(g) When certifying the amount of a monthly disbursement to the District under this Section, the Department shall increase or decrease the amounts by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

(Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

Section 15-65. The Local Mass Transit District Act is amended by changing Section 5.01 as follows:

(70 ILCS 3610/5.01) (from Ch. 111 2/3, par. 355.01)

Sec. 5.01. Metro East Mass Transit District; use and occupation taxes.

(a) The Board of Trustees of any Metro East Mass Transit District may, by ordinance adopted with the concurrence of
two-thirds of the then trustees, impose throughout the District any or all of the taxes and fees provided in this Section. Except as otherwise provided, all taxes and fees imposed under this Section shall be used only for public mass transportation systems, and the amount used to provide mass transit service to unserved areas of the District shall be in the same proportion to the total proceeds as the number of persons residing in the unserved areas is to the total population of the District. Except as otherwise provided in this Act, taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes.

(b) The Board may impose a Metro East Mass Transit District Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the district at a rate of 1/4 of 1%, or as authorized under subsection (d-5) of this Section, of the gross receipts from the sales made in the course of such business within the district, except that the rate of tax imposed under this Section on sales of aviation fuel on or after December 1, 2019 shall be 0.25% in Madison County unless the Metro-East Mass Transit District in Madison County has an "airport-related purpose" and any additional amount authorized under subsection (d-5) is expended for airport-related purposes. If there is no
airport-related purpose to which aviation fuel tax revenue is
dedicated, then aviation fuel is excluded from any future
increase in the tax. The rate in St. Clair County shall be
0.25% unless the Metro-East Mass Transit District in St. Clair
County has an "airport-related purpose" and the additional
0.50% of the 0.75% tax on aviation fuel imposed in that County
is expended for airport-related purposes. If there is no
airport-related purpose to which aviation fuel tax revenue is
dedicated, then aviation fuel is excluded from the tax.

On or before September 1, 2019, and on or before each April
1 and October 1 thereafter, each Metro-East Mass Transit
District and Madison and St. Clair Counties must certify to the
Department of Transportation, in the form and manner required
by the Department, whether they have an airport-related
purpose, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed under this Act to include tax on
aviation fuel. On or before October 1, 2019, and on or before
each May 1 and November 1 thereafter, the Department of
Transportation shall provide to the Department of Revenue, a
list of units of local government which have certified to the
Department of Transportation that they have airport-related
purposes, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed by the unit of local government
to include tax on aviation fuel. All disputes regarding whether
or not a unit of local government has an airport-related
purpose shall be resolved by the Department of Transportation.
For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, 13,
and 14 of the Retailers' Occupation Tax Act and Section 3-7 of
the Uniform Penalty and Interest Act, as fully as if those
provisions were set forth herein.

Persons subject to any tax imposed under the Section may
reimburse themselves for their seller's tax liability
hereunder by separately stating the tax as an additional
charge, which charge may be stated in combination, in a single
amount, with State taxes that sellers are required to collect
under the Use Tax Act, in accordance with such bracket
schedules as the Department may prescribe.

Whenever the Department determines that a refund should be
made under this Section to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the Metro East Mass Transit District tax fund
established under paragraph (h) of this Section.

If a tax is imposed under this subsection (b), a tax shall
also be imposed under subsections (c) and (d) of this Section.

For the purpose of determining whether a tax authorized
under this Section is applicable, a retail sale, by a producer
of coal or other mineral mined in Illinois, is a sale at retail
at the place where the coal or other mineral mined in Illinois
is extracted from the earth. This paragraph does not apply to
coal or other mineral when it is delivered or shipped by the
seller to the purchaser at a point outside Illinois so that the
sale is exempt under the Federal Constitution as a sale in
interstate or foreign commerce.

No tax shall be imposed or collected under this subsection
on the sale of a motor vehicle in this State to a resident of
another state if that motor vehicle will not be titled in this
State.

Nothing in this Section shall be construed to authorize the
Metro East Mass Transit District to impose a tax upon the
privilege of engaging in any business which under the
Constitution of the United States may not be made the subject
of taxation by this State.

(c) If a tax has been imposed under subsection (b), a Metro
East Mass Transit District Service Occupation Tax shall also be
imposed upon all persons engaged, in the district, in the
business of making sales of service, who, as an incident to
making those sales of service, transfer tangible personal
property within the District, either in the form of tangible
personal property or in the form of real estate as an incident
to a sale of service. The tax rate shall be 1/4%, or as
authorized under subsection (d-5) of this Section, of the
selling price of tangible personal property so transferred
within the district, except that the rate of tax imposed in
these Counties under this Section on sales of aviation fuel on
or after December 1, 2019 shall be 0.25% in Madison County
unless the Metro-East Mass Transit District in Madison County
has an "airport-related purpose" and any additional amount authorized under subsection (d-5) is expended for airport-related purposes. If there is no airport-related purpose to which aviation fuel tax revenue is dedicated, then aviation fuel is excluded from any future increase in the tax. The rate in St. Clair County shall be 0.25% unless the Metro-East Mass Transit District in St. Clair County has an "airport-related purpose" and the additional 0.50% of the 0.75% tax on aviation fuel is expended for airport-related purposes. If there is no airport-related purpose to which aviation fuel tax revenue is dedicated, then aviation fuel is excluded from the tax.

On or before December 1, 2019, and on or before each May 1 and November 1 thereafter, each Metro-East Mass Transit District and Madison and St. Clair Counties must certify to the Department of Transportation, in the form and manner required by the Department, whether they have an airport-related purpose, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed under this Act to include tax on aviation fuel. On or before October 1, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the unit of local government.
to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Department of Transportation.

For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the District.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure as are prescribed in Sections 1a-1, 2 (except that the reference to State in the definition of supplier maintaining a place of business in this State shall mean the Authority), 2a, 3 through 3-50 (in respect to all
provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the District), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are deposited into the Local Government Aviation Trust Fund), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the District), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the Metro East Mass Transit District tax fund
established under paragraph (h) of this Section.

Nothing in this paragraph shall be construed to authorize
the District to impose a tax upon the privilege of engaging in
any business which under the Constitution of the United States
may not be made the subject of taxation by the State.

(d) If a tax has been imposed under subsection (b), a Metro
East Mass Transit District Use Tax shall also be imposed upon
the privilege of using, in the district, any item of tangible
personal property that is purchased outside the district at
retail from a retailer, and that is titled or registered with
an agency of this State's government, at a rate of 1/4%, or as
authorized under subsection (d-5) of this Section, of the
selling price of the tangible personal property within the
District, as "selling price" is defined in the Use Tax Act. The
tax shall be collected from persons whose Illinois address for
titling or registration purposes is given as being in the
District. The tax shall be collected by the Department of
Revenue for the Metro East Mass Transit District. The tax must
be paid to the State, or an exemption determination must be
obtained from the Department of Revenue, before the title or
certificate of registration for the property may be issued. The
tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
Interest Act, that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metro East Mass Transit District tax fund established under paragraph (h) of this Section.

(d-5) (A) The county board of any county participating in the Metro East Mass Transit District may authorize, by ordinance, a referendum on the question of whether the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax for the District should be increased from 0.25% to 0.75%. Upon adopting the ordinance, the county board shall certify the proposition to the proper election officials who shall submit the proposition to the voters of the District at the next election, in accordance with the general election law.

The proposition shall be in substantially the following form:

Shall the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East
Mass Transit District Use Tax be increased from 0.25% to 0.75%?

(B) Two thousand five hundred electors of any Metro East Mass Transit District may petition the Chief Judge of the Circuit Court, or any judge of that Circuit designated by the Chief Judge, in which that District is located to cause to be submitted to a vote of the electors the question whether the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax for the District should be increased from 0.25% to 0.75%.

Upon submission of such petition the court shall set a date not less than 10 nor more than 30 days thereafter for a hearing on the sufficiency thereof. Notice of the filing of such petition and of such date shall be given in writing to the District and the County Clerk at least 7 days before the date of such hearing.

If such petition is found sufficient, the court shall enter an order to submit that proposition at the next election, in accordance with general election law.

The form of the petition shall be in substantially the following form: To the Circuit Court of the County of (name of county):

We, the undersigned electors of the (name of transit district), respectfully petition your honor to submit to a vote of the electors of (name of transit district) the
following proposition:

Shall the tax rates for the Metro East Mass Transit District Retailers' Occupation Tax, the Metro East Mass Transit District Service Occupation Tax, and the Metro East Mass Transit District Use Tax be increased from 0.25% to 0.75%?

Name Address, with Street and Number.

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(C) The votes shall be recorded as "YES" or "NO". If a majority of all votes cast on the proposition are for the increase in the tax rates, the Metro East Mass Transit District shall begin imposing the increased rates in the District, and the Department of Revenue shall begin collecting the increased amounts, as provided under this Section. An ordinance imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing, or on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing.

(D) If the voters have approved a referendum under this subsection, before November 1, 1994, to increase the tax rate
under this subsection, the Metro East Mass Transit District Board of Trustees may adopt by a majority vote an ordinance at any time before January 1, 1995 that excludes from the rate increase tangible personal property that is titled or registered with an agency of this State's government. The ordinance excluding titled or registered tangible personal property from the rate increase must be filed with the Department at least 15 days before its effective date. At any time after adopting an ordinance excluding from the rate increase tangible personal property that is titled or registered with an agency of this State's government, the Metro East Mass Transit District Board of Trustees may adopt an ordinance applying the rate increase to that tangible personal property. The ordinance shall be adopted, and a certified copy of that ordinance shall be filed with the Department, on or before October 1, whereupon the Department shall proceed to administer and enforce the rate increase against tangible personal property titled or registered with an agency of this State's government as of the following January 1. After December 31, 1995, any reimposed rate increase in effect under this subsection shall no longer apply to tangible personal property titled or registered with an agency of this State's government. Beginning January 1, 1996, the Board of Trustees of any Metro East Mass Transit District may never reimpose a previously excluded tax rate increase on tangible personal property titled or registered with an agency of this State's government.
government. After July 1, 2004, if the voters have approved a
referendum under this subsection to increase the tax rate under
this subsection, the Metro East Mass Transit District Board of
Trustees may adopt by a majority vote an ordinance that
excludes from the rate increase tangible personal property that
is titled or registered with an agency of this State's
government. The ordinance excluding titled or registered
tangible personal property from the rate increase shall be
adopted, and a certified copy of that ordinance shall be filed
with the Department on or before October 1, whereupon the
Department shall administer and enforce this exclusion from the
rate increase as of the following January 1, or on or before
April 1, whereupon the Department shall administer and enforce
this exclusion from the rate increase as of the following July
1. The Board of Trustees of any Metro East Mass Transit
District may never reimpose a previously excluded tax rate
increase on tangible personal property titled or registered
with an agency of this State's government.

(d-6) If the Board of Trustees of any Metro East Mass
Transit District has imposed a rate increase under subsection
(d-5) and filed an ordinance with the Department of Revenue
excluding titled property from the higher rate, then that Board
may, by ordinance adopted with the concurrence of two-thirds of
the then trustees, impose throughout the District a fee. The
fee on the excluded property shall not exceed $20 per retail
transaction or an amount equal to the amount of tax excluded,
whichever is less, on tangible personal property that is titled or registered with an agency of this State's government. Beginning July 1, 2004, the fee shall apply only to titled property that is subject to either the Metro East Mass Transit District Retailers' Occupation Tax or the Metro East Mass Transit District Service Occupation Tax. No fee shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

(d-7) Until June 30, 2004, if a fee has been imposed under subsection (d-6), a fee shall also be imposed upon the privilege of using, in the district, any item of tangible personal property that is titled or registered with any agency of this State's government, in an amount equal to the amount of the fee imposed under subsection (d-6).

(d-7.1) Beginning July 1, 2004, any fee imposed by the Board of Trustees of any Metro East Mass Transit District under subsection (d-6) and all civil penalties that may be assessed as an incident of the fees shall be collected and enforced by the State Department of Revenue. Reference to "taxes" in this Section shall be construed to apply to the administration, payment, and remittance of all fees under this Section. For purposes of any fee imposed under subsection (d-6), 4% of the fee, penalty, and interest received by the Department in the first 12 months that the fee is collected and enforced by the Department and 2% of the fee, penalty, and interest following
the first 12 months (except the amount collected on aviation
fuel sold on or after December 1, 2019) shall be deposited into
the Tax Compliance and Administration Fund and shall be used by
the Department, subject to appropriation, to cover the costs of
the Department. No retailers' discount shall apply to any fee
imposed under subsection (d-6).

(d-8) No item of titled property shall be subject to both
the higher rate approved by referendum, as authorized under
subsection (d-5), and any fee imposed under subsection (d-6) or
(d-7).

(d-9) (Blank).

(d-10) (Blank).

(e) A certificate of registration issued by the State
Department of Revenue to a retailer under the Retailers'
Occupation Tax Act or under the Service Occupation Tax Act
shall permit the registrant to engage in a business that is
taxed under the tax imposed under paragraphs (b), (c) or (d) of
this Section and no additional registration shall be required
under the tax. A certificate issued under the Use Tax Act or
the Service Use Tax Act shall be applicable with regard to any
tax imposed under paragraph (c) of this Section.

(f) (Blank).

(g) Any ordinance imposing or discontinuing any tax under
this Section shall be adopted and a certified copy thereof
filed with the Department on or before June 1, whereupon the
Department of Revenue shall proceed to administer and enforce
this Section on behalf of the Metro East Mass Transit District as of September 1 next following such adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, except as provided in subsection (d-5) of this Section, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing, or, beginning January 1, 2004, on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing.

(h) Except as provided in subsection (d-7.1), the State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the District. The taxes shall be held in a trust fund outside the State Treasury. Taxes and penalties collected in St. Clair Counties on aviation fuel sold on or after December 1, 2019 from the 0.50% of the 0.75% rate shall
be immediately paid over by the Department to the State
Treasurer, ex officio, as trustee, for deposit into the Local
Government Aviation Trust Fund. The Department shall only pay
moneys into the Local Government Aviation Trust Fund under this
Act for so long as the revenue use requirements of 49 U.S.C.
47107(b) and 49 U.S.C. 47133 are binding on the District.

As soon as possible after the first day of each month,
beginning January 1, 2011, upon certification of the Department
of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the
local sales tax increment, as defined in the Innovation
Development and Economy Act, collected under this Section
during the second preceding calendar month for sales within a
STAR bond district. The Department shall make this
certification only if the local mass transit district imposes a
tax on real property as provided in the definition of "local
sales taxes" under the Innovation Development and Economy Act.

After the monthly transfer to the STAR Bonds Revenue Fund,
on or before the 25th day of each calendar month, the State
Department of Revenue shall prepare and certify to the
Comptroller of the State of Illinois the amount to be paid to
the District, which shall be the amount (not including credit
memoranda and not including taxes and penalties collected on
aviation fuel sold on or after December 1, 2019) collected
under this Section during the second preceding calendar month
by the Department plus an amount the Department determines is
necessary to offset any amounts that were erroneously paid to a
different taxing body, and not including any amount equal to
the amount of refunds made during the second preceding calendar
month by the Department on behalf of the District, and not
including any amount that the Department determines is
necessary to offset any amounts that were payable to a
different taxing body but were erroneously paid to the
District, and less any amounts that are transferred to the STAR
Bonds Revenue Fund, less 1.5% of the remainder, which the
Department shall transfer into the Tax Compliance and
Administration Fund. The Department, at the time of each
monthly disbursement to the District, shall prepare and certify
to the State Comptroller the amount to be transferred into the
Tax Compliance and Administration Fund under this subsection.
Within 10 days after receipt by the Comptroller of the
certification of the amount to be paid to the District and the
Tax Compliance and Administration Fund, the Comptroller shall
cause an order to be drawn for payment for the amount in
accordance with the direction in the certification.
(Source: P.A. 99-217, eff. 7-31-15; 100-23, eff. 7-6-17;
100-587, eff. 6-4-18.)

Section 15-70. The Regional Transportation Authority Act
is amended by changing Section 4.03 as follows:

(70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)
Sec. 4.03. Taxes.

(a) In order to carry out any of the powers or purposes of the Authority, the Board may by ordinance adopted with the concurrence of 12 of the then Directors, impose throughout the metropolitan region any or all of the taxes provided in this Section. Except as otherwise provided in this Act, taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes. Nothing in Public Act 95-708 is intended to invalidate any taxes currently imposed by the Authority. The increased vote requirements to impose a tax shall only apply to actions taken after January 1, 2008 (the effective date of Public Act 95-708).

(b) The Board may impose a public transportation tax upon all persons engaged in the metropolitan region in the business of selling at retail motor fuel for operation of motor vehicles upon public highways. The tax shall be at a rate not to exceed 5% of the gross receipts from the sales of motor fuel in the course of the business. As used in this Act, the term "motor fuel" shall have the same meaning as in the Motor Fuel Tax Law. The Board may provide for details of the tax. The provisions of any tax shall conform, as closely as may be practicable, to the provisions of the Municipal Retailers Occupation Tax Act, including without limitation, conformity to penalties with
respect to the tax imposed and as to the powers of the State
Department of Revenue to promulgate and enforce rules and
regulations relating to the administration and enforcement of
the provisions of the tax imposed, except that reference in the
Act to any municipality shall refer to the Authority and the
tax shall be imposed only with regard to receipts from sales of
motor fuel in the metropolitan region, at rates as limited by
this Section.

(c) In connection with the tax imposed under paragraph (b)
of this Section the Board may impose a tax upon the privilege
of using in the metropolitan region motor fuel for the
operation of a motor vehicle upon public highways, the tax to
be at a rate not in excess of the rate of tax imposed under
paragraph (b) of this Section. The Board may provide for
details of the tax.

(d) The Board may impose a motor vehicle parking tax upon
the privilege of parking motor vehicles at off-street parking
facilities in the metropolitan region at which a fee is
charged, and may provide for reasonable classifications in and
exemptions to the tax, for administration and enforcement
thereof and for civil penalties and refunds thereunder and may
provide criminal penalties thereunder, the maximum penalties
not to exceed the maximum criminal penalties provided in the
Retailers' Occupation Tax Act. The Authority may collect and
enforce the tax itself or by contract with any unit of local
government. The State Department of Revenue shall have no
responsibility for the collection and enforcement unless the Department agrees with the Authority to undertake the collection and enforcement. As used in this paragraph, the term "parking facility" means a parking area or structure having parking spaces for more than 2 vehicles at which motor vehicles are permitted to park in return for an hourly, daily, or other periodic fee, whether publicly or privately owned, but does not include parking spaces on a public street, the use of which is regulated by parking meters.

(e) The Board may impose a Regional Transportation Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the metropolitan region. In Cook County, the tax rate shall be 1.25% of the gross receipts from sales of tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act, and 1% of the gross receipts from other taxable sales made in the course of that business. In DuPage, Kane, Lake, McHenry, and Will counties, the tax rate shall be 0.75% of the gross receipts from all taxable sales made in the course of that business. Except that the rate of tax imposed in these Counties under this Section on sales of aviation fuel on or after December 1, 2019 shall be 0.25% unless the Regional Transportation Authority in DuPage, Kane, Lake, McHenry and Will counties has an "airport-related purpose" and the additional 0.50% of the 0.75% tax on aviation fuel is expended for airport-related purposes. If there is no airport-related
purpose to which aviation fuel tax revenue is dedicated, then
aviation fuel is excluded from the tax. The tax imposed under
this Section and all civil penalties that may be assessed as an
incident thereof shall be collected and enforced by the State
Department of Revenue. The Department shall have full power to
administer and enforce this Section; to collect all taxes and
penalties so collected in the manner hereinafter provided; and
to determine all rights to credit memoranda arising on account
of the erroneous payment of tax or penalty hereunder. In the
administration of, and compliance with this Section, the
Department and persons who are subject to this Section shall
have the same rights, remedies, privileges, immunities, powers
and duties, and be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions
and definitions of terms, and employ the same modes of
procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d,
1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions
therein other than the State rate of tax), 2c, 3 (except as to
the disposition of taxes and penalties collected, and except
that the retailer's discount is not allowed for taxes paid on
aviation fuel that are deposited into the Local Government
Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the
Retailers' Occupation Tax Act and Section 3-7 of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.
On or before September 1, 2019, and on or before each April 1 and October 1 thereafter, the Authority and Cook, DuPage, Kane, Lake, McHenry, and Will counties must certify to the Department of Transportation, in the form and manner required by the Department, whether they have an airport-related purpose, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed under this Act to include tax on aviation fuel. On or before October 1, 2019, and on or before each May 1 and November 1 thereafter, the Department of Transportation shall provide to the Department of Revenue, a list of units of local government which have certified to the Department of Transportation that they have airport-related purposes, which would allow any Retailers' Occupation Tax and Service Occupation Tax imposed by the unit of local government to include tax on aviation fuel. All disputes regarding whether or not a unit of local government has an airport-related purpose shall be resolved by the Department of Transportation.

For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Authority.

Persons subject to any tax imposed under the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in
combination in a single amount with State taxes that sellers are required to collect under the Use Tax Act, under any bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established under paragraph (n) of this Section.

If a tax is imposed under this subsection (e), a tax shall also be imposed under subsections (f) and (g) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.
Nothing in this Section shall be construed to authorize the Regional Transportation Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

(f) If a tax has been imposed under paragraph (e), a Regional Transportation Authority Service Occupation Tax shall also be imposed upon all persons engaged, in the metropolitan region in the business of making sales of service, who as an incident to making the sales of service, transfer tangible personal property within the metropolitan region, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. In Cook County, the tax rate shall be: (1) 1.25% of the serviceman's cost price of food prepared for immediate consumption and transferred incident to a sale of service subject to the service occupation tax by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Specialized Mental Health Rehabilitation Act of 2013, the ID/DD Community Care Act, or the MC/DD Act that is located in the metropolitan region; (2) 1.25% of the selling price of tangible personal property taxed at the 1% rate under the Service Occupation Tax Act; and (3) 1% of the selling price from other taxable sales of tangible personal property transferred. In DuPage, Kane, Lake, McHenry and Will counties, the rate shall be 0.75% of the selling price of all tangible personal property transferred.
except that the rate of tax imposed in these Counties under
this Section on sales of aviation fuel on or after December 1,
2019 shall be 0.25% unless the Regional Transportation
Authority in DuPage, Kane, Lake, McHenry and Will counties has
an "airport-related purpose" and the additional 0.50% of the
0.75% tax on aviation fuel is expended for airport-related
purposes. If there is no airport-related purpose to which
aviation fuel tax revenue is dedicated, then aviation fuel is
excluded from the tax.

On or before September 1, 2019, and on or before each April
1 and October 1 thereafter, the Authority and Cook, DuPage,
Kane, Lake, McHenry, and Will counties must certify to the
Department of Transportation, in the form and manner required
by the Department, whether they have an airport-related
purpose, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed under this Act to include tax on
aviation fuel. On or before October 1, 2019, and on or before
each May 1 and November 1 thereafter, the Department of
Transportation shall provide to the Department of Revenue, a
list of units of local government which have certified to the
Department of Transportation that they have airport-related
purposes, which would allow any Retailers' Occupation Tax and
Service Occupation Tax imposed by the unit of local government
to include tax on aviation fuel. All disputes regarding whether
or not a unit of local government has an airport-related
purpose shall be resolved by the Department of Transportation.
For purposes of this Act, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Authority.

The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and
except that the returned merchandise credit for this tax may
not be taken against any State tax, and except that the
retailer's discount is not allowed for taxes paid on aviation
fuel that are deposited into the Local Government Aviation
Trust Fund), 10, 11, 12 (except the reference therein to
Section 2b of the Retailers' Occupation Tax Act), 13 (except
that any reference to the State shall mean the Authority), the
first paragraph of Section 15, 16, 17, 18, 19 and 20 of the
Service Occupation Tax Act and Section 3-7 of the Uniform
Penalty and Interest Act, as fully as if those provisions were
set forth herein.

Persons subject to any tax imposed under the authority
granted in this paragraph may reimburse themselves for their
serviceman's tax liability hereunder by separately stating the
tax as an additional charge, that charge may be stated in
combination in a single amount with State tax that servicemen
are authorized to collect under the Service Use Tax Act, under
any bracket schedules the Department may prescribe.

Whenever the Department determines that a refund should be
made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named in the notification
from the Department. The refund shall be paid by the State
Treasurer out of the Regional Transportation Authority tax fund
established under paragraph (n) of this Section.
Nothing in this paragraph shall be construed to authorize
the Authority to impose a tax upon the privilege of engaging in
any business that under the Constitution of the United States
may not be made the subject of taxation by the State.

(g) If a tax has been imposed under paragraph (e), a tax
shall also be imposed upon the privilege of using in the
metropolitan region, any item of tangible personal property
that is purchased outside the metropolitan region at retail
from a retailer, and that is titled or registered with an
agency of this State's government. In Cook County, the tax rate
shall be 1% of the selling price of the tangible personal
property, as "selling price" is defined in the Use Tax Act. In
DuPage, Kane, Lake, McHenry and Will counties, the tax rate
shall be 0.75% of the selling price of the tangible personal
property, as "selling price" is defined in the Use Tax Act. The
tax shall be collected from persons whose Illinois address for
titling or registration purposes is given as being in the
metropolitan region. The tax shall be collected by the
Department of Revenue for the Regional Transportation
Authority. The tax must be paid to the State, or an exemption
determination must be obtained from the Department of Revenue,
before the title or certificate of registration for the
property may be issued. The tax or proof of exemption may be
transmitted to the Department by way of the State agency with
which, or the State officer with whom, the tangible personal
property must be titled or registered if the Department and the
State agency or State officer determine that this procedure will expedite the processing of applications for title or registration. The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties, and interest due hereunder; to dispose of taxes, penalties, and interest collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the Use Tax Act, and are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established under paragraph (n) of this Section.

(h) The Authority may impose a replacement vehicle tax of $50 on any passenger car as defined in Section 1-157 of the Illinois Vehicle Code purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim. The tax imposed may not become effective before the first day of the month following the passage of the ordinance imposing the tax and receipt of a certified copy of the ordinance by the Department of Revenue. The Department of Revenue shall collect the tax for the Authority in accordance with Sections 3-2002 and 3-2003 of the Illinois Vehicle Code.

Except as otherwise provided in this paragraph, the Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes collected hereunder. Taxes and penalties collected in DuPage, Kane, Lake, McHenry and Will Counties on aviation fuel sold on or after December 1, 2019 from the 0.50% of the 0.75% rate shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local
Government Aviation Trust Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the Authority.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Authority. The amount to be paid to the Authority shall be the amount collected hereunder during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for the payment of refunds, and less any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the Authority provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for that amount in accordance with the directions contained in the certification.
(i) The Board may not impose any other taxes except as it may from time to time be authorized by law to impose.

(j) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under paragraphs (b), (e), (f) or (g) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard to any tax imposed under paragraph (c) of this Section.

(k) The provisions of any tax imposed under paragraph (c) of this Section shall conform as closely as may be practicable to the provisions of the Use Tax Act, including without limitation conformity as to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed. The taxes shall be imposed only on use within the metropolitan region and at rates as provided in the paragraph.

(l) The Board in imposing any tax as provided in paragraphs (b) and (c) of this Section, shall, after seeking the advice of the State Department of Revenue, provide means for retailers, users or purchasers of motor fuel for purposes other than those with regard to which the taxes may be imposed as provided in those paragraphs to receive refunds of taxes improperly paid,
which provisions may be at variance with the refund provisions as applicable under the Municipal Retailers Occupation Tax Act. The State Department of Revenue may provide for certificates of registration for users or purchasers of motor fuel for purposes other than those with regard to which taxes may be imposed as provided in paragraphs (b) and (c) of this Section to facilitate the reporting and nontaxability of the exempt sales or uses.

(m) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Regional Transportation Authority as of September 1 next following such adoption and filing.

Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing, increasing, decreasing, or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department, whereupon the Department shall proceed to administer and enforce this Section as of the first day of the first month to occur not less than 60 days following such
adoption and filing. Any ordinance or resolution of the Authority imposing a tax under this Section and in effect on August 1, 2007 shall remain in full force and effect and shall be administered by the Department of Revenue under the terms and conditions and rates of tax established by such ordinance or resolution until the Department begins administering and enforcing an increased tax under this Section as authorized by Public Act 95-708. The tax rates authorized by Public Act 95-708 are effective only if imposed by ordinance of the Authority.

(n) Except as otherwise provided in this subsection (n), the State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the Authority. The taxes shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois and to the Authority (i) the amount of taxes collected in each county other than Cook County in the metropolitan region, (ii) the amount of taxes collected within the City of Chicago, and (iii) the amount collected in that portion of Cook County outside of Chicago, each amount less the amount necessary for the payment of refunds to taxpayers located in those areas described in items (i), (ii), and (iii), and less 1.5% of the remainder, which shall be transferred from the trust fund into the Tax
Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the Authority, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this subsection. Within 10 days after receipt by the Comptroller of the certification of the amounts, the Comptroller shall cause an order to be drawn for the transfer of the amount certified into the Tax Compliance and Administration Fund and the payment of two-thirds of the amounts certified in item (i) of this subsection to the Authority and one-third of the amounts certified in item (i) of this subsection to the respective counties other than Cook County and the amount certified in items (ii) and (iii) of this subsection to the Authority.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in July 1991 and each year thereafter to the Regional Transportation Authority. The allocation shall be made in an amount equal to the average monthly distribution during the preceding calendar year (excluding the 2 months of lowest receipts) and the allocation shall include the amount of average monthly distribution from the Regional Transportation Authority Occupation and Use Tax Replacement Fund. The distribution made in July 1992 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year.
The Department of Revenue shall prepare and certify to the
Comptroller for disbursement the allocations made in
accordance with this paragraph.

(o) Failure to adopt a budget ordinance or otherwise to
comply with Section 4.01 of this Act or to adopt a Five-year
Capital Program or otherwise to comply with paragraph (b) of
Section 2.01 of this Act shall not affect the validity of any
tax imposed by the Authority otherwise in conformity with law.

(p) At no time shall a public transportation tax or motor
vehicle parking tax authorized under paragraphs (b), (c) and
(d) of this Section be in effect at the same time as any
retailers' occupation, use or service occupation tax
authorized under paragraphs (e), (f) and (g) of this Section
is in effect.

Any taxes imposed under the authority provided in
paragraphs (b), (c) and (d) shall remain in effect only until
the time as any tax authorized by paragraph paragraphs (e),
(f) or (g) of this Section are imposed and becomes effective.
Once any tax authorized by paragraph paragraphs (e), (f) or
(g) is imposed the Board may not reimpose taxes as authorized
in paragraphs (b), (c) and (d) of the Section unless any tax
authorized by paragraph paragraphs (e), (f) or (g) of this
Section becomes ineffective by means other than an ordinance of
the Board.

(q) Any existing rights, remedies and obligations
(including enforcement by the Regional Transportation
Authority) arising under any tax imposed under paragraph paragraphs (b), (c) or (d) of this Section shall not be affected by the imposition of a tax under paragraph paragraphs (e), (f) or (g) of this Section.

(Source: P.A. 99-180, eff. 7-29-15; 99-217, eff. 7-31-15; 99-642, eff. 7-28-16; 100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

Section 15-75. The Water Commission Act of 1985 is amended by changing Section 4 as follows:

(70 ILCS 3720/4) (from Ch. 111 2/3, par. 254)

Sec. 4. Taxes.

(a) The board of commissioners of any county water commission may, by ordinance, impose throughout the territory of the commission any or all of the taxes provided in this Section for its corporate purposes. However, no county water commission may impose any such tax unless the commission certifies the proposition of imposing the tax to the proper election officials, who shall submit the proposition to the voters residing in the territory at an election in accordance with the general election law, and the proposition has been approved by a majority of those voting on the proposition.

The proposition shall be in the form provided in Section 5 or shall be substantially in the following form:
Shall the (insert corporate name of county water commission) YES impose (state type of tax or taxes to be imposed) at the NO rate of 1/4%?

Taxes imposed under this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce the taxes and to determine all rights for refunds for erroneous payments of the taxes.

(b) The board of commissioners may impose a County Water Commission Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the territory of the commission at a rate of 1/4% of the gross receipts from the sales made in the course of such business within the territory. The tax imposed under this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the
Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax except that tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act shall not be subject to tax hereunder), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel sold on or after December 1, 2019), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12, and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their seller's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act and under subsection (e) of Section 4.03 of the Regional Transportation Authority Act, in accordance with such bracket schedules as the
Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under subsection (g) of this Section.

For the purpose of determining whether a tax authorized under this paragraph is applicable, a retail sale by a producer of coal or other mineral mined in Illinois is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsections (c) and (d) of this Section.

No tax shall be imposed or collected under this subsection on the sale of a motor vehicle in this State to a resident of another state if that motor vehicle will not be titled in this State.

Nothing in this paragraph shall be construed to authorize a county water commission to impose a tax upon the privilege of
engaging in any business which under the Constitution of the
United States may not be made the subject of taxation by this
State.

(c) If a tax has been imposed under subsection (b), a
County Water Commission Service Occupation Tax shall also be
imposed upon all persons engaged, in the territory of the
commission, in the business of making sales of service, who, as
an incident to making the sales of service, transfer tangible
personal property within the territory. The tax rate shall be
1/4% of the selling price of tangible personal property so
transferred within the territory. The tax imposed under this
paragraph and all civil penalties that may be assessed as an
incident thereof shall be collected and enforced by the State
Department of Revenue. The Department shall have full power to
administer and enforce this paragraph; to collect all taxes and
penalties due hereunder; to dispose of taxes and penalties so
collected in the manner hereinafter provided; and to determine
all rights to credit memoranda arising on account of the
erroneous payment of tax or penalty hereunder. In the
administration of, and compliance with, this paragraph, the
Department and persons who are subject to this paragraph shall
have the same rights, remedies, privileges, immunities, powers
and duties, and be subject to the same conditions,
restrictions, limitations, penalties, exclusions, exemptions
and definitions of terms, and employ the same modes of
procedure, as are prescribed in Sections 1a-1, 2 (except that
the reference to State in the definition of supplier maintaining a place of business in this State shall mean the territory of the commission), 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax except that tangible personal property taxed at the 1% rate under the Service Occupation Tax Act shall not be subject to tax hereunder), 4 (except that the reference to the State shall be to the territory of the commission), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the commission), 9 (except as to the disposition of taxes and penalties collected and except that the returned merchandise credit for this tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel sold on or after December 1, 2019), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the territory of the commission), the first paragraph of Section 15, 15.5, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen
are authorized to collect under the Service Use Tax Act, and
any tax for which servicemen may be liable under subsection (f)
of Section 4.03 of the Regional Transportation Authority Act,
in accordance with such bracket schedules as the Department may
prescribe.

Whenever the Department determines that a refund should be
made under this paragraph to a claimant instead of issuing a
credit memorandum, the Department shall notify the State
Comptroller, who shall cause the warrant to be drawn for the
amount specified, and to the person named, in the notification
from the Department. The refund shall be paid by the State
Treasurer out of a county water commission tax fund established
under subsection (g) of this Section.

Nothing in this paragraph shall be construed to authorize a
county water commission to impose a tax upon the privilege of
engaging in any business which under the Constitution of the
United States may not be made the subject of taxation by the
State.

(d) If a tax has been imposed under subsection (b), a tax
shall also be imposed upon the privilege of using, in the
territory of the commission, any item of tangible personal
property that is purchased outside the territory at retail from
a retailer, and that is titled or registered with an agency of
this State's government, at a rate of 1/4% of the selling price
of the tangible personal property within the territory, as
"selling price" is defined in the Use Tax Act. The tax shall be
collected from persons whose Illinois address for titling or registration purposes is given as being in the territory. The tax shall be collected by the Department of Revenue for a county water commission. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties, and interest due hereunder; to dispose of taxes, penalties, and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest hereunder. In the administration of and compliance with this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2
(except the definition of "retailer maintaining a place of business in this State"), 3 through 3-80 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21, and 22 of the Use Tax Act and Section 3-7 of the Uniform Penalty and Interest Act that are not inconsistent with this paragraph, as fully as if those provisions were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in the notification from the Department. The refund shall be paid by the State Treasurer out of a county water commission tax fund established under subsection (g) of this Section.

(e) A certificate of registration issued by the State Department of Revenue to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under subsection (b), (c), or (d) of this Section and no additional registration shall be required under the tax. A certificate issued under the Use Tax Act or the Service Use Tax Act shall be applicable with regard
to any tax imposed under subsection (c) of this Section.

(f) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the county water commission as of September 1 next following the adoption and filing. Beginning January 1, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing. Beginning January 1, 1993, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

(g) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay the taxes over to the State Treasurer as trustee for the commission. The taxes shall be held in a trust fund outside the State Treasury.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the
Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the commission, which shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including any amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the commission, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the commission, and less any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which shall be transferred into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the commission, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this
subsection. Within 10 days after receipt by the Comptroller of
the certification of the amount to be paid to the commission
and the Tax Compliance and Administration Fund, the Comptroller
shall cause an order to be drawn for the payment for the amount
in accordance with the direction in the certification.

(h) Beginning June 1, 2016, any tax imposed pursuant to
this Section may no longer be imposed or collected, unless a
continuation of the tax is approved by the voters at a
referendum as set forth in this Section.

(Source: P.A. 99-217, eff. 7-31-15; 99-642, eff. 7-28-16;
100-23, eff. 7-6-17; 100-587, eff. 6-4-18; 100-863, eff.
8-14-18; 100-1171, eff. 1-4-19; revised 1-11-19.)

Section 15-80. The Environmental Impact Fee Law is amended
by changing Sections 315 and 320 as follows:

(415 ILCS 125/315)

(Section scheduled to be repealed on January 1, 2025)

Sec. 315. Fee on receivers of fuel for sale or use;
collection and reporting. A person that is required to pay the
fee imposed by this Law shall pay the fee to the Department by
return showing all fuel purchased, acquired, or received and
sold, distributed or used during the preceding calendar month,
including losses of fuel as the result of evaporation or
shrinkage due to temperature variations, and such other
reasonable information as the Department may require. Losses of
fuel as the result of evaporation or shrinkage due to temperature variations may not exceed 1% of the total gallons in storage at the beginning of the month, plus the receipts of gallonage during the month, minus the gallonage remaining in storage at the end of the month. Any loss reported that is in excess of this amount shall be subject to the fee imposed by Section 310 of this Law. On and after July 1, 2001, for each 6-month period January through June, net losses of fuel (for each category of fuel that is required to be reported on a return) as the result of evaporation or shrinkage due to temperature variations may not exceed 1% of the total gallons in storage at the beginning of each January, plus the receipts of gallonage each January through June, minus the gallonage remaining in storage at the end of each June. On and after July 1, 2001, for each 6-month period July through December, net losses of fuel (for each category of fuel that is required to be reported on a return) as the result of evaporation or shrinkage due to temperature variations may not exceed 1% of the total gallons in storage at the beginning of each July, plus the receipts of gallonage each July through December, minus the gallonage remaining in storage at the end of each December. Any net loss reported that is in excess of this amount shall be subject to the fee imposed by Section 310 of this Law. For purposes of this Section, "net loss" means the number of gallons gained through temperature variations minus the number of gallons lost through temperature variations or
evaporation for each of the respective 6-month periods.

The return shall be prescribed by the Department and shall be filed between the 1st and 20th days of each calendar month. The Department may, in its discretion, combine the return filed under this Law with the return filed under Section 2b of the Motor Fuel Tax Law. If the return is timely filed, the receiver may take a discount of 2% through June 30, 2003 and 1.75% thereafter to reimburse himself for the expenses incurred in keeping records, preparing and filing returns, collecting and remitting the fee, and supplying data to the Department on request. However, the discount applies only to the amount of the fee payment that accompanies a return that is timely filed in accordance with this Section. The discount is not permitted on fees paid on aviation fuel sold or used on and after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. §47017 (b) and 49 U.S.C. §47133 are binding on the State.

Beginning on January 1, 2018, each retailer required or authorized to collect the fee imposed by this Act on aviation fuel at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, file an aviation fuel tax return with the Department, on or before the twentieth day of each calendar month. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the
contrary, retailers collecting fees on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel fee payments by electronic means in the manner and form required by the Department. For purposes of this paragraph, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

If any payment provided for in this Section exceeds the receiver's liabilities under this Act, as shown on an original return, the Department may authorize the receiver to credit such excess payment against liability subsequently to be remitted to the Department under this Act, in accordance with reasonable rules adopted by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the receiver, the receiver's discount shall be reduced by an amount equal to the difference between the discount as applied to the credit taken and that actually due, and that receiver shall be liable for penalties and interest on such difference.

(Source: P.A. 100-1171, eff. 1-4-19.)

(415 ILCS 125/320)

(Section scheduled to be repealed on January 1, 2025)

Sec. 320. Deposit of fee receipts. Except as otherwise provided in this paragraph, all money received by the Department under this Law shall be deposited in the Underground Storage Tank Fund created by Section 57.11 of the Environmental...
Protection Act. All money received for aviation fuel by the Department under this Law on or after December 1, 2019, shall be immediately paid over by the Department to the State Aviation Program Fund. The Department shall only pay such moneys into the State Aviation Program Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State. For purposes of this Section, "aviation fuel" means a product that is intended for use or offered for sale as fuel for an aircraft.

(Source: P.A. 89-428, eff. 1-1-96; 89-457, eff. 5-22-96; 90-14, eff. 7-1-97.)

ARTICLE 20. NURSING HOMES

Section 20-5. The Illinois Administrative Procedure Act is amended by changing Section 5-45 as follows:

(5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

Sec. 5-45. Emergency rulemaking.

(a) "Emergency" means the existence of any situation that any agency finds reasonably constitutes a threat to the public interest, safety, or welfare.

(b) If any agency finds that an emergency exists that requires adoption of a rule upon fewer days than is required by Section 5-40 and states in writing its reasons for that finding, the agency may adopt an emergency rule without prior
notice or hearing upon filing a notice of emergency rulemaking with the Secretary of State under Section 5-70. The notice shall include the text of the emergency rule and shall be published in the Illinois Register. Consent orders or other court orders adopting settlements negotiated by an agency may be adopted under this Section. Subject to applicable constitutional or statutory provisions, an emergency rule becomes effective immediately upon filing under Section 5-65 or at a stated date less than 10 days thereafter. The agency's finding and a statement of the specific reasons for the finding shall be filed with the rule. The agency shall take reasonable and appropriate measures to make emergency rules known to the persons who may be affected by them.

(c) An emergency rule may be effective for a period of not longer than 150 days, but the agency's authority to adopt an identical rule under Section 5-40 is not precluded. No emergency rule may be adopted more than once in any 24-month period, except that this limitation on the number of emergency rules that may be adopted in a 24-month period does not apply to (i) emergency rules that make additions to and deletions from the Drug Manual under Section 5-5.16 of the Illinois Public Aid Code or the generic drug formulary under Section 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii) emergency rules adopted by the Pollution Control Board before July 1, 1997 to implement portions of the Livestock Management Facilities Act, (iii) emergency rules adopted by the Illinois
Department of Public Health under subsections (a) through (i) of Section 2 of the Department of Public Health Act when necessary to protect the public's health, (iv) emergency rules adopted pursuant to subsection (n) of this Section, (v) emergency rules adopted pursuant to subsection (o) of this Section, or (vi) emergency rules adopted pursuant to subsection (c-5) of this Section. Two or more emergency rules having substantially the same purpose and effect shall be deemed to be a single rule for purposes of this Section.

(c-5) To facilitate the maintenance of the program of group health benefits provided to annuitants, survivors, and retired employees under the State Employees Group Insurance Act of 1971, rules to alter the contributions to be paid by the State, annuitants, survivors, retired employees, or any combination of those entities, for that program of group health benefits, shall be adopted as emergency rules. The adoption of those rules shall be considered an emergency and necessary for the public interest, safety, and welfare.

(d) In order to provide for the expeditious and timely implementation of the State's fiscal year 1999 budget, emergency rules to implement any provision of Public Act 90-587 or 90-588 or any other budget initiative for fiscal year 1999 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125...
do not apply to rules adopted under this subsection (d). The adoption of emergency rules authorized by this subsection (d) shall be deemed to be necessary for the public interest, safety, and welfare.

(e) In order to provide for the expeditious and timely implementation of the State's fiscal year 2000 budget, emergency rules to implement any provision of Public Act 91-24 or any other budget initiative for fiscal year 2000 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (e). The adoption of emergency rules authorized by this subsection (e) shall be deemed to be necessary for the public interest, safety, and welfare.

(f) In order to provide for the expeditious and timely implementation of the State's fiscal year 2001 budget, emergency rules to implement any provision of Public Act 91-712 or any other budget initiative for fiscal year 2001 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (f). The adoption of emergency rules authorized by this subsection (f) shall be
deemed to be necessary for the public interest, safety, and welfare.

(g) In order to provide for the expeditious and timely implementation of the State's fiscal year 2002 budget, emergency rules to implement any provision of Public Act 92-10 or any other budget initiative for fiscal year 2002 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (g). The adoption of emergency rules authorized by this subsection (g) shall be deemed to be necessary for the public interest, safety, and welfare.

(h) In order to provide for the expeditious and timely implementation of the State's fiscal year 2003 budget, emergency rules to implement any provision of Public Act 92-597 or any other budget initiative for fiscal year 2003 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (h). The adoption of emergency rules authorized by this subsection (h) shall be deemed to be necessary for the public interest, safety, and welfare.
(i) In order to provide for the expeditious and timely implementation of the State's fiscal year 2004 budget, emergency rules to implement any provision of Public Act 93-20 or any other budget initiative for fiscal year 2004 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (i). The adoption of emergency rules authorized by this subsection (i) shall be deemed to be necessary for the public interest, safety, and welfare.

(j) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2005 budget as provided under the Fiscal Year 2005 Budget Implementation (Human Services) Act, emergency rules to implement any provision of the Fiscal Year 2005 Budget Implementation (Human Services) Act may be adopted in accordance with this Section by the agency charged with administering that provision, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (j). The Department of Public Aid may also adopt rules under this subsection (j) necessary to administer the Illinois Public Aid Code and the Children's Health Insurance Program Act. The adoption of emergency rules
authorized by this subsection (j) shall be deemed to be necessary for the public interest, safety, and welfare.

(k) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2006 budget, emergency rules to implement any provision of Public Act 94-48 or any other budget initiative for fiscal year 2006 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (k). The Department of Healthcare and Family Services may also adopt rules under this subsection (k) necessary to administer the Illinois Public Aid Code, the Senior Citizens and Persons with Disabilities Property Tax Relief Act, the Senior Citizens and Disabled Persons Prescription Drug Discount Program Act (now the Illinois Prescription Drug Discount Program Act), and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (k) shall be deemed to be necessary for the public interest, safety, and welfare.

(l) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2007 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2007, including rules effective July 1, 2007, in accordance with this
subsection to the extent necessary to administer the
Department's responsibilities with respect to amendments to
the State plans and Illinois waivers approved by the federal
Centers for Medicare and Medicaid Services necessitated by the
requirements of Title XIX and Title XXI of the federal Social
Security Act. The adoption of emergency rules authorized by
this subsection (l) shall be deemed to be necessary for the
public interest, safety, and welfare.

(m) In order to provide for the expeditious and timely
implementation of the provisions of the State's fiscal year
2008 budget, the Department of Healthcare and Family Services
may adopt emergency rules during fiscal year 2008, including
rules effective July 1, 2008, in accordance with this
subsection to the extent necessary to administer the
Department's responsibilities with respect to amendments to
the State plans and Illinois waivers approved by the federal
Centers for Medicare and Medicaid Services necessitated by the
requirements of Title XIX and Title XXI of the federal Social
Security Act. The adoption of emergency rules authorized by
this subsection (m) shall be deemed to be necessary for the
public interest, safety, and welfare.

(n) In order to provide for the expeditious and timely
implementation of the provisions of the State's fiscal year
2010 budget, emergency rules to implement any provision of
Public Act 96-45 or any other budget initiative authorized by
the 96th General Assembly for fiscal year 2010 may be adopted
in accordance with this Section by the agency charged with administering that provision or initiative. The adoption of emergency rules authorized by this subsection (n) shall be deemed to be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (n) shall apply only to rules promulgated during Fiscal Year 2010.

(o) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2011 budget, emergency rules to implement any provision of Public Act 96-958 or any other budget initiative authorized by the 96th General Assembly for fiscal year 2011 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative. The adoption of emergency rules authorized by this subsection (o) is deemed to be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (o) applies only to rules promulgated on or after July 1, 2010 (the effective date of Public Act 96-958) through June 30, 2011.

(p) In order to provide for the expeditious and timely implementation of the provisions of Public Act 97-689, emergency rules to implement any provision of Public Act 97-689 may be adopted in accordance with this subsection (p) by the agency charged with administering that provision or initiative. The 150-day limitation of the effective period of emergency rules does not apply to rules adopted under this
subsection (p), and the effective period may continue through June 30, 2013. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (p). The adoption of emergency rules authorized by this subsection (p) is deemed to be necessary for the public interest, safety, and welfare.

(q) In order to provide for the expeditious and timely implementation of the provisions of Articles 7, 8, 9, 11, and 12 of Public Act 98-104, emergency rules to implement any provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104 may be adopted in accordance with this subsection (q) by the agency charged with administering that provision or initiative. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (q). The adoption of emergency rules authorized by this subsection (q) is deemed to be necessary for the public interest, safety, and welfare.

(r) In order to provide for the expeditious and timely implementation of the provisions of Public Act 98-651, emergency rules to implement Public Act 98-651 may be adopted in accordance with this subsection (r) by the Department of Healthcare and Family Services. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (r). The adoption of emergency rules authorized by this subsection (r) is deemed to be necessary for the public interest, safety, and welfare.
(s) In order to provide for the expeditious and timely implementation of the provisions of Sections 5-5b.1 and 5A-2 of the Illinois Public Aid Code, emergency rules to implement any provision of Section 5-5b.1 or Section 5A-2 of the Illinois Public Aid Code may be adopted in accordance with this subsection (s) by the Department of Healthcare and Family Services. The rulemaking authority granted in this subsection (s) shall apply only to those rules adopted prior to July 1, 2015. Notwithstanding any other provision of this Section, any emergency rule adopted under this subsection (s) shall only apply to payments made for State fiscal year 2015. The adoption of emergency rules authorized by this subsection (s) is deemed to be necessary for the public interest, safety, and welfare.

(t) In order to provide for the expeditious and timely implementation of the provisions of Article II of Public Act 99-6, emergency rules to implement the changes made by Article II of Public Act 99-6 to the Emergency Telephone System Act may be adopted in accordance with this subsection (t) by the Department of State Police. The rulemaking authority granted in this subsection (t) shall apply only to those rules adopted prior to July 1, 2016. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (t). The adoption of emergency rules authorized by this subsection (t) is deemed to be necessary for the public interest, safety, and welfare.

(u) In order to provide for the expeditious and timely
implementation of the provisions of the Burn Victims Relief
Act, emergency rules to implement any provision of the Act may
be adopted in accordance with this subsection (u) by the
Department of Insurance. The rulemaking authority granted in
this subsection (u) shall apply only to those rules adopted
prior to December 31, 2015. The adoption of emergency rules
authorized by this subsection (u) is deemed to be necessary for
the public interest, safety, and welfare.

(v) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 99-516,
emergency rules to implement Public Act 99-516 may be adopted
in accordance with this subsection (v) by the Department of
Healthcare and Family Services. The 24-month limitation on the
adoption of emergency rules does not apply to rules adopted
under this subsection (v). The adoption of emergency rules
authorized by this subsection (v) is deemed to be necessary for
the public interest, safety, and welfare.

(w) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 99-796,
emergency rules to implement the changes made by Public Act
99-796 may be adopted in accordance with this subsection (w) by
the Adjutant General. The adoption of emergency rules
authorized by this subsection (w) is deemed to be necessary for
the public interest, safety, and welfare.

(x) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 99-906,
emergency rules to implement subsection (i) of Section 16-115D, subsection (g) of Section 16-128A, and subsection (a) of Section 16-128B of the Public Utilities Act may be adopted in accordance with this subsection (x) by the Illinois Commerce Commission. The rulemaking authority granted in this subsection (x) shall apply only to those rules adopted within 180 days after June 1, 2017 (the effective date of Public Act 99-906). The adoption of emergency rules authorized by this subsection (x) is deemed to be necessary for the public interest, safety, and welfare.

(y) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-23, emergency rules to implement the changes made by Public Act 100-23 to Section 4.02 of the Illinois Act on the Aging, Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code, Section 55-30 of the Alcoholism and Other Drug Abuse and Dependency Act, and Sections 74 and 75 of the Mental Health and Developmental Disabilities Administrative Act may be adopted in accordance with this subsection (y) by the respective Department. The adoption of emergency rules authorized by this subsection (y) is deemed to be necessary for the public interest, safety, and welfare.

(z) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-554, emergency rules to implement the changes made by Public Act 100-554 to Section 4.7 of the Lobbyist Registration Act may be
adopted in accordance with this subsection (z) by the Secretary of State. The adoption of emergency rules authorized by this subsection (z) is deemed to be necessary for the public interest, safety, and welfare.

(aa) In order to provide for the expeditious and timely initial implementation of the changes made to Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code under the provisions of Public Act 100-581, the Department of Healthcare and Family Services may adopt emergency rules in accordance with this subsection (aa). The 24-month limitation on the adoption of emergency rules does not apply to rules to initially implement the changes made to Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code adopted under this subsection (aa). The adoption of emergency rules authorized by this subsection (aa) is deemed to be necessary for the public interest, safety, and welfare.

(bb) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-587, emergency rules to implement the changes made by Public Act 100-587 to Section 4.02 of the Illinois Act on the Aging, Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code, subsection (b) of Section 55-30 of the Alcoholism and Other Drug Abuse and Dependency Act, Section 5-104 of the Specialized Mental Health Rehabilitation Act of 2013, and Section 75 and subsection (b) of Section 74 of the Mental Health and Developmental Disabilities Administrative Act may be adopted.
in accordance with this subsection (bb) by the respective
Department. The adoption of emergency rules authorized by this
subsection (bb) is deemed to be necessary for the public
interest, safety, and welfare.

(cc) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 100-587,
emergency rules may be adopted in accordance with this
subsection (cc) to implement the changes made by Public Act
100-587 to: Sections 14-147.5 and 14-147.6 of the Illinois
Pension Code by the Board created under Article 14 of the Code;
Sections 15-185.5 and 15-185.6 of the Illinois Pension Code by
the Board created under Article 15 of the Code; and Sections
16-190.5 and 16-190.6 of the Illinois Pension Code by the Board
created under Article 16 of the Code. The adoption of emergency
rules authorized by this subsection (cc) is deemed to be
necessary for the public interest, safety, and welfare.

(dd) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 100-864,
emergency rules to implement the changes made by Public Act
100-864 to Section 3.35 of the Newborn Metabolic Screening Act
may be adopted in accordance with this subsection (dd) by the
Secretary of State. The adoption of emergency rules authorized
by this subsection (dd) is deemed to be necessary for the
public interest, safety, and welfare.

(ee) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 100-1172 this
amendatory Act of the 100th General Assembly, emergency rules implementing the Illinois Underground Natural Gas Storage Safety Act may be adopted in accordance with this subsection by the Department of Natural Resources. The adoption of emergency rules authorized by this subsection is deemed to be necessary for the public interest, safety, and welfare.

(ff) (ee) In order to provide for the expeditious and timely initial implementation of the changes made to Articles 5A and 14 of the Illinois Public Aid Code under the provisions of Public Act 100-1181 this amendatory Act of the 100th General Assembly, the Department of Healthcare and Family Services may on a one-time-only basis adopt emergency rules in accordance with this subsection (ff) (ee). The 24-month limitation on the adoption of emergency rules does not apply to rules to initially implement the changes made to Articles 5A and 14 of the Illinois Public Aid Code adopted under this subsection (ff) (ee). The adoption of emergency rules authorized by this subsection (ff) (ee) is deemed to be necessary for the public interest, safety, and welfare.

(gg) (ff) In order to provide for the expeditious and timely implementation of the provisions of Public Act 101-1 this amendatory Act of the 101st General Assembly, emergency rules may be adopted by the Department of Labor in accordance with this subsection (gg) (ff) to implement the changes made by Public Act 101-1 this amendatory Act of the 101st General Assembly to the Minimum Wage Law. The adoption of emergency
rules authorized by this subsection (gg) (ff) is deemed to be necessary for the public interest, safety, and welfare.

(hh) In order to provide for the expeditious and timely implementation of the provisions of this amendatory Act of the 101st General Assembly, emergency rules may be adopted in accordance with this subsection (hh) to implement the changes made by this amendatory Act of the 101st General Assembly to subsection (j) of Section 5-5.2 of the Illinois Public Aid Code. The adoption of emergency rules authorized by this subsection (hh) is deemed to be necessary for the public interest, safety, and welfare.

(Source: P.A. 100-23, eff. 7-6-17; 100-554, eff. 11-16-17; 100-581, eff. 3-12-18; 100-587, Article 95, Section 95-5, eff. 6-4-18; 100-587, Article 110, Section 110-5, eff. 6-4-18; 100-864, eff. 8-14-18; 100-1172, eff. 1-4-19; 100-1181, eff. 3-8-19; 101-1, eff. 2-19-19; revised 4-2-19.)

Section 20-10. The Illinois Public Aid Code is amended by changing Section 5-5.2 as follows:

(305 ILCS 5/5-5.2) (from Ch. 23, par. 5-5.2)

Sec. 5-5.2. Payment.

(a) All nursing facilities that are grouped pursuant to Section 5-5.1 of this Act shall receive the same rate of payment for similar services.

(b) It shall be a matter of State policy that the Illinois
Department shall utilize a uniform billing cycle throughout the State for the long-term care providers.

(c) Notwithstanding any other provisions of this Code, the methodologies for reimbursement of nursing services as provided under this Article shall no longer be applicable for bills payable for nursing services rendered on or after a new reimbursement system based on the Resource Utilization Groups (RUGs) has been fully operationalized, which shall take effect for services provided on or after January 1, 2014.

(d) The new nursing services reimbursement methodology utilizing RUG-IV 48 grouper model, which shall be referred to as the RUGs reimbursement system, taking effect January 1, 2014, shall be based on the following:

(1) The methodology shall be resident-driven, facility-specific, and cost-based.

(2) Costs shall be annually rebased and case mix index quarterly updated. The nursing services methodology will be assigned to the Medicaid enrolled residents on record as of 30 days prior to the beginning of the rate period in the Department's Medicaid Management Information System (MMIS) as present on the last day of the second quarter preceding the rate period based upon the Assessment Reference Date of the Minimum Data Set (MDS).

(3) Regional wage adjustors based on the Health Service Areas (HSA) groupings and adjusters in effect on April 30, 2012 shall be included.
(4) Case mix index shall be assigned to each resident class based on the Centers for Medicare and Medicaid Services staff time measurement study in effect on July 1, 2013, utilizing an index maximization approach.

(5) The pool of funds available for distribution by case mix and the base facility rate shall be determined using the formula contained in subsection (d-1).

(d-1) Calculation of base year Statewide RUG-IV nursing base per diem rate.

(1) Base rate spending pool shall be:

(A) The base year resident days which are calculated by multiplying the number of Medicaid residents in each nursing home as indicated in the MDS data defined in paragraph (4) by 365.

(B) Each facility's nursing component per diem in effect on July 1, 2012 shall be multiplied by subsection (A).

(C) Thirteen million is added to the product of subparagraph (A) and subparagraph (B) to adjust for the exclusion of nursing homes defined in paragraph (5).

(2) For each nursing home with Medicaid residents as indicated by the MDS data defined in paragraph (4), weighted days adjusted for case mix and regional wage adjustment shall be calculated. For each home this calculation is the product of:

(A) Base year resident days as calculated in
subparagraph (A) of paragraph (1).

(B) The nursing home's regional wage adjustor based on the Health Service Areas (HSA) groupings and adjustors in effect on April 30, 2012.

(C) Facility weighted case mix which is the number of Medicaid residents as indicated by the MDS data defined in paragraph (4) multiplied by the associated case weight for the RUG-IV 48 grouper model using standard RUG-IV procedures for index maximization.

(D) The sum of the products calculated for each nursing home in subparagraphs (A) through (C) above shall be the base year case mix, rate adjusted weighted days.

(3) The Statewide RUG-IV nursing base per diem rate:

(A) on January 1, 2014 shall be the quotient of the paragraph (1) divided by the sum calculated under subparagraph (D) of paragraph (2); and

(B) on and after July 1, 2014, shall be the amount calculated under subparagraph (A) of this paragraph (3) plus $1.76.

(4) Minimum Data Set (MDS) comprehensive assessments for Medicaid residents on the last day of the quarter used to establish the base rate.

(5) Nursing facilities designated as of July 1, 2012 by the Department as "Institutions for Mental Disease" shall be excluded from all calculations under this subsection.
The data from these facilities shall not be used in the computations described in paragraphs (1) through (4) above to establish the base rate.

(e) Beginning July 1, 2014, the Department shall allocate funding in the amount up to $10,000,000 for per diem add-ons to the RUGS methodology for dates of service on and after July 1, 2014:

(1) $0.63 for each resident who scores in I4200 Alzheimer's Disease or I4800 non-Alzheimer's Dementia.

(2) $2.67 for each resident who scores either a "1" or "2" in any items S1200A through S1200I and also scores in RUG groups PA1, PA2, BA1, or BA2.

(e-1) (Blank).

(e-2) For dates of services beginning January 1, 2014, the RUG-IV nursing component per diem for a nursing home shall be the product of the statewide RUG-IV nursing base per diem rate, the facility average case mix index, and the regional wage adjustor. Transition rates for services provided between January 1, 2014 and December 31, 2014 shall be as follows:

(1) The transition RUG-IV per diem nursing rate for nursing homes whose rate calculated in this subsection (e-2) is greater than the nursing component rate in effect July 1, 2012 shall be paid the sum of:

(A) The nursing component rate in effect July 1, 2012; plus

(B) The difference of the RUG-IV nursing component
per diem calculated for the current quarter minus the
nursing component rate in effect July 1, 2012
multiplied by 0.88.

(2) The transition RUG-IV per diem nursing rate for
nursing homes whose rate calculated in this subsection
(e-2) is less than the nursing component rate in effect
July 1, 2012 shall be paid the sum of:

(A) The nursing component rate in effect July 1,
2012; plus

(B) The difference of the RUG-IV nursing component
per diem calculated for the current quarter minus the
nursing component rate in effect July 1, 2012
multiplied by 0.13.

(f) Notwithstanding any other provision of this Code, on
and after July 1, 2012, reimbursement rates associated with the
nursing or support components of the current nursing facility
rate methodology shall not increase beyond the level effective
May 1, 2011 until a new reimbursement system based on the RUGs
IV 48 grouper model has been fully operationalized.

(g) Notwithstanding any other provision of this Code, on
and after July 1, 2012, for facilities not designated by the
Department of Healthcare and Family Services as "Institutions
for Mental Disease", rates effective May 1, 2011 shall be
adjusted as follows:

(1) Individual nursing rates for residents classified
in RUG IV groups PA1, PA2, BA1, and BA2 during the quarter
ending March 31, 2012 shall be reduced by 10%;

(2) Individual nursing rates for residents classified in all other RUG IV groups shall be reduced by 1.0%;

(3) Facility rates for the capital and support components shall be reduced by 1.7%.

(h) Notwithstanding any other provision of this Code, on and after July 1, 2012, nursing facilities designated by the Department of Healthcare and Family Services as "Institutions for Mental Disease" and "Institutions for Mental Disease" that are facilities licensed under the Specialized Mental Health Rehabilitation Act of 2013 shall have the nursing, socio-developmental, capital, and support components of their reimbursement rate effective May 1, 2011 reduced in total by 2.7%.

(i) On and after July 1, 2014, the reimbursement rates for the support component of the nursing facility rate for facilities licensed under the Nursing Home Care Act as skilled or intermediate care facilities shall be the rate in effect on June 30, 2014 increased by 8.17%.

(j) Notwithstanding any other provision of law, subject to federal approval, effective July 1, 2019, sufficient funds shall be allocated for changes to rates for facilities licensed under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities for dates of services on and after July 1, 2019: (i) to establish a per diem add-on to the direct care per diem rate not to exceed $70,000,000 annually in
the aggregate taking into account federal matching funds for
the purpose of addressing the facility's unique staffing needs,
adjusted quarterly and distributed by a weighted formula based
on Medicaid bed days on the last day of the second quarter
preceding the quarter for which the rate is being adjusted; and
(ii) in an amount not to exceed $170,000,000 annually in the
aggregate taking into account federal matching funds to permit
the support component of the nursing facility rate to be
updated as follows:

(1) 80%, or $136,000,000, of the funds shall be used to
update each facility's rate in effect on June 30, 2019
using the most recent cost reports on file, which have had
a limited review conducted by the Department of Healthcare
and Family Services and will not hold up enacting the rate
increase, with the Department of Healthcare and Family
Services and taking into account subsection (i).

(2) After completing the calculation in paragraph (1),
any facility whose rate is less than the rate in effect on
June 30, 2019 shall have its rate restored to the rate in
effect on June 30, 2019 from the 20% of the funds set
aside.

(3) The remainder of the 20%, or $34,000,000, shall be
used to increase each facility's rate by an equal
percentage.

To implement item (i) in this subsection, facilities shall
file quarterly reports documenting compliance with its
annually approved staffing plan, which shall permit compliance with Section 3-202.05 of the Nursing Home Care Act. A facility that fails to meet the benchmarks and dates contained in the plan may have its add-on adjusted in the quarter following the quarterly review. Nothing in this Section shall limit the ability of the facility to appeal a ruling of non-compliance and a subsequent reduction to the add-on. Funds adjusted for noncompliance shall be maintained in the Long-Term Care Provider Fund and accounted for separately. At the end of each fiscal year, these funds shall be made available to facilities for special staffing projects.

In order to provide for the expeditious and timely implementation of the provisions of this amendatory Act of the 101st General Assembly, emergency rules to implement any provision of this amendatory Act of the 101st General Assembly may be adopted in accordance with this subsection by the agency charged with administering that provision or initiative. The agency shall simultaneously file emergency rules and permanent rules to ensure that there is no interruption in administrative guidance. The 150-day limitation of the effective period of emergency rules does not apply to rules adopted under this subsection, and the effective period may continue through June 30, 2021. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection. The adoption of emergency rules authorized by this subsection is deemed to be necessary for the public interest, safety, and
Section 20-15. The Nursing Home Care Act is amended by changing Sections 2-106.1, 3-202.05, and 3-209 and by adding Section 3-305.8 as follows:

(210 ILCS 45/2-106.1)

Sec. 2-106.1. Drug treatment.

(a) A resident shall not be given unnecessary drugs. An unnecessary drug is any drug used in an excessive dose, including in duplicative therapy; for excessive duration; without adequate monitoring; without adequate indications for its use; or in the presence of adverse consequences that indicate the drugs should be reduced or discontinued. The Department shall adopt, by rule, the standards for unnecessary drugs contained in interpretive guidelines issued by the United States Department of Health and Human Services for the purposes of administering Titles XVIII and XIX of the Social Security Act.

(b) Except in the case of an emergency, psychotropic medication shall not be administered without the informed consent of the resident or the resident's
surrogate decision maker, guardian, or other authorized representative. "Psychotropic medication" means medication that is used for or listed as used for psychotropic antipsychotic, antidepressant, antimanic, or antianxiety behavior modification or behavior management purposes in the latest editions of the AMA Drug Evaluations or the Physician's Desk Reference. "Emergency" has the same meaning as in Section 1-112 of the Nursing Home Care Act. A facility shall (i) document the alleged emergency in detail, including the facts surrounding the medication's need, and (ii) present this documentation to the resident and the resident's representative. No later than January 1, 2021, the The Department shall adopt, by rule, a protocol specifying how informed consent for psychotropic medication may be obtained or refused. The protocol shall require, at a minimum, a discussion between (i) the resident or the resident's surrogate decision maker authorized representative and (ii) the resident's physician, a registered pharmacist (who is not a dispensing pharmacist for the facility where the resident lives), or a licensed nurse about the possible risks and benefits of a recommended medication and the use of standardized consent forms designated by the Department. The protocol shall include informing the resident, surrogate decision maker, or both of the existence of a copy of: the resident's care plan; the facility policies and procedures adopted in compliance with subsection (b-15) of this Section; and a notification that the
most recent of the resident's care plans and the facility's policies are available to the resident or surrogate decision maker upon request. Each form developed by the Department (i) shall be written in plain language, (ii) shall be able to be downloaded from the Department's official website, (iii) shall include information specific to the psychotropic medication for which consent is being sought, and (iv) shall be used for every resident for whom psychotropic drugs are prescribed. The Department shall utilize the rules, protocols, and forms developed and implemented under the Specialized Mental Health Rehabilitation Act of 2013 in effect on the effective date of this amendatory Act of the 101st General Assembly, except to the extent that this Act requires a different procedure, and except that the maximum possible period for informed consent shall be until: (1) a change in the prescription occurs, either as to type of psychotropic medication or dosage; or (2) a resident's care plan changes. The Department may further amend the rules after January 1, 2021 pursuant to existing rulemaking authority. In addition to creating those forms, the Department shall approve the use of any other informed consent forms that meet criteria developed by the Department. At the discretion of the Department, informed consent forms may include side effects that the Department reasonably believes are more common, with a direction that more complete information can be found via a link on the Department's website to third-party websites with more complete information, such as the United States Food and
Drug Administration's website. The Department or a facility shall incur no liability for information provided on a consent form so long as the consent form is substantially accurate based upon generally accepted medical principles and if the form includes the website links.

Informed consent shall be sought from the resident. For the purposes of this Section, "surrogate decision maker" means an individual representing the resident's interests as permitted by this Section. Informed consent shall be sought by the resident's guardian of the person if one has been named by a court of competent jurisdiction. In the absence of a court-ordered guardian, informed consent shall be sought from a health care agent under the Illinois Power of Attorney Act who has authority to give consent. If neither a court-ordered guardian of the person nor a health care agent under the Illinois Power of Attorney Act is available and the attending physician determines that the resident lacks capacity to make decisions, informed consent shall be sought from the resident's attorney-in-fact designated under the Mental Health Treatment Preference Declaration Act, if applicable, or the resident's representative.

In addition to any other penalty prescribed by law, a facility that is found to have violated this subsection, or the federal certification requirement that informed consent be obtained before administering a psychotropic medication, shall thereafter be required to obtain the signatures of 2 licensed
health care professionals on every form purporting to give
informed consent for the administration of a psychotropic
medication, certifying the personal knowledge of each health
care professional that the consent was obtained in compliance
with the requirements of this subsection.

(b-5) A facility must obtain voluntary informed consent, in
writing, from a resident or the resident's surrogate decision
maker before administering or dispensing a psychotropic
medication to that resident.

(b-10) No facility shall deny continued residency to a
person on the basis of the person's or resident's, or the
person's or resident's surrogate decision maker's, refusal of
the administration of psychotropic medication, unless the
facility can demonstrate that the resident's refusal would
place the health and safety of the resident, the facility
staff, other residents, or visitors at risk.

A facility that alleges that the resident's refusal to
consent to the administration of psychotropic medication will
place the health and safety of the resident, the facility
staff, other residents, or visitors at risk must: (1) document
the alleged risk in detail; (2) present this documentation to
the resident or the resident's surrogate decision maker, to the
Department, and to the Office of the State Long Term Care
Ombudsman; and (3) inform the resident or his or her surrogate
decision maker of his or her right to appeal to the Department.
The documentation of the alleged risk shall include a
description of all nonpharmacological or alternative care
options attempted and why they were unsuccessful.

(b-15) Within 100 days after the effective date of any
rules adopted by the Department under subsection (b) of this
Section, all facilities shall implement written policies and
procedures for compliance with this Section. When the
Department conducts its annual survey of a facility, the
surveyor may review these written policies and procedures and
either:

(1) give written notice to the facility that the
policies or procedures are sufficient to demonstrate the
facility's intent to comply with this Section; or

(2) provide written notice to the facility that the
proposed policies and procedures are deficient, identify
the areas that are deficient, and provide 30 days for the
facility to submit amended policies and procedures that
demonstrate its intent to comply with this Section.

A facility's failure to submit the documentation required
under this subsection is sufficient to demonstrate its intent
to not comply with this Section and shall be grounds for review
by the Department.

All facilities must provide training and education on the
requirements of this Section to all personnel involved in
providing care to residents and train and educate such
personnel on the methods and procedures to effectively
implement the facility's policies. Training and education
provided under this Section must be documented in each personnel file.

(b-20) Upon the receipt of a report of any violation of this Section, the Department shall investigate and, upon finding sufficient evidence of a violation of this Section, may proceed with disciplinary action against the licensee of the facility. In any administrative disciplinary action under this subsection, the Department shall have the discretion to determine the gravity of the violation and, taking into account mitigating and aggravating circumstances and facts, may adjust the disciplinary action accordingly.

(b-25) A violation of informed consent that, for an individual resident, lasts for 7 days or more under this Section is, at a minimum, a Type "B" violation. A second violation of informed consent within a year from a previous violation in the same facility regardless of the duration of the second violation is, at a minimum, a Type "B" violation.

(b-30) Any violation of this Section by a facility may be enforced by an action brought by the Department in the name of the People of Illinois for injunctive relief, civil penalties, or both injunctive relief and civil penalties. The Department may initiate the action upon its own complaint or the complaint of any other interested party.

(b-35) Any resident who has been administered a psychotropic medication in violation of this Section may bring an action for injunctive relief, civil damages, and costs and
attorney's fees against any facility responsible for the violation.

(b-40) An action under this Section must be filed within 2 years of either the date of discovery of the violation that gave rise to the claim or the last date of an instance of a noncompliant administration of psychotropic medication to the resident, whichever is later.

(b-45) A facility subject to action under this Section shall be liable for damages of up to $500 for each day after discovery of a violation that the facility violates the requirements of this Section.

(b-55) The rights provided for in this Section are cumulative to existing resident rights. No part of this Section shall be interpreted as abridging, abrogating, or otherwise diminishing existing resident rights or causes of action at law or equity.

(c) The requirements of this Section are intended to control in a conflict with the requirements of Sections 2-102 and 2-107.2 of the Mental Health and Developmental Disabilities Code with respect to the administration of psychotropic medication.

(Source: P.A. 95-331, eff. 8-21-07; 96-1372, eff. 7-29-10.)

(210 ILCS 45/3-202.05)

Sec. 3-202.05. Staffing ratios effective July 1, 2010 and thereafter.
For the purpose of computing staff to resident ratios, direct care staff shall include:

1. registered nurses;
2. licensed practical nurses;
3. certified nurse assistants;
4. psychiatric services rehabilitation aides;
5. rehabilitation and therapy aides;
6. psychiatric services rehabilitation coordinators;
7. assistant directors of nursing;
8. 50% of the Director of Nurses' time; and
9. 30% of the Social Services Directors' time.

The Department shall, by rule, allow certain facilities subject to 77 Ill. Admin. Code 300.4000 and following (Subpart S) to utilize specialized clinical staff, as defined in rules, to count towards the staffing ratios.

Within 120 days of the effective date of this amendatory Act of the 97th General Assembly, the Department shall promulgate rules specific to the staffing requirements for facilities federally defined as Institutions for Mental Disease. These rules shall recognize the unique nature of individuals with chronic mental health conditions, shall include minimum requirements for specialized clinical staff, including clinical social workers, psychiatrists, psychologists, and direct care staff set forth in paragraphs (4) through (6) and any other specialized staff which may be utilized and deemed necessary to count toward staffing ratios.
Within 120 days of the effective date of this amendatory Act of the 97th General Assembly, the Department shall promulgate rules specific to the staffing requirements for facilities licensed under the Specialized Mental Health Rehabilitation Act of 2013. These rules shall recognize the unique nature of individuals with chronic mental health conditions, shall include minimum requirements for specialized clinical staff, including clinical social workers, psychiatrists, psychologists, and direct care staff set forth in paragraphs (4) through (6) and any other specialized staff which may be utilized and deemed necessary to count toward staffing ratios.

(b) (Blank). Beginning January 1, 2011, and thereafter, light intermediate care shall be staffed at the same staffing ratio as intermediate care.

(b-5) For purposes of the minimum staffing ratios in this Section, all residents shall be classified as requiring either skilled care or intermediate care.

As used in this subsection:

"Intermediate care" means basic nursing care and other restorative services under periodic medical direction.

"Skilled care" means skilled nursing care, continuous skilled nursing observations, restorative nursing, and other services under professional direction with frequent medical supervision.

(c) Facilities shall notify the Department within 60 days
after the effective date of this amendatory Act of the 96th General Assembly, in a form and manner prescribed by the Department, of the staffing ratios in effect on the effective date of this amendatory Act of the 96th General Assembly for both intermediate and skilled care and the number of residents receiving each level of care.

    (d)(1) (Blank). Effective July 1, 2010, for each resident needing skilled care, a minimum staffing ratio of 2.5 hours of nursing and personal care each day must be provided; for each resident needing intermediate care, 1.7 hours of nursing and personal care each day must be provided.

    (2) (Blank). Effective January 1, 2011, the minimum staffing ratios shall be increased to 2.7 hours of nursing and personal care each day for a resident needing skilled care and 1.9 hours of nursing and personal care each day for a resident needing intermediate care.

    (3) (Blank). Effective January 1, 2012, the minimum staffing ratios shall be increased to 3.0 hours of nursing and personal care each day for a resident needing skilled care and 2.1 hours of nursing and personal care each day for a resident needing intermediate care.

    (4) (Blank). Effective January 1, 2013, the minimum staffing ratios shall be increased to 3.4 hours of nursing and personal care each day for a resident needing skilled care and 2.3 hours of nursing and personal care each day for a resident needing intermediate care.
(5) Effective January 1, 2014, the minimum staffing ratios shall be increased to 3.8 hours of nursing and personal care each day for a resident needing skilled care and 2.5 hours of nursing and personal care each day for a resident needing intermediate care.

(e) Ninety days after the effective date of this amendatory Act of the 97th General Assembly, a minimum of 25% of nursing and personal care time shall be provided by licensed nurses, with at least 10% of nursing and personal care time provided by registered nurses. These minimum requirements shall remain in effect until an acuity based registered nurse requirement is promulgated by rule concurrent with the adoption of the Resource Utilization Group classification-based payment methodology, as provided in Section 5-5.2 of the Illinois Public Aid Code. Registered nurses and licensed practical nurses employed by a facility in excess of these requirements may be used to satisfy the remaining 75% of the nursing and personal care time requirements. Notwithstanding this subsection, no staffing requirement in statute in effect on the effective date of this amendatory Act of the 97th General Assembly shall be reduced on account of this subsection.

(f) The Department shall submit proposed rules for adoption by January 1, 2020 establishing a system for determining compliance with minimum staffing set forth in this Section and the requirements of 77 Ill. Adm. Code 300.1230 adjusted for any waivers granted under Section 3-303.1. Compliance shall be
determined quarterly by comparing the number of hours provided per resident per day using the Centers for Medicare and Medicaid Services' payroll-based journal and the facility's daily census, broken down by intermediate and skilled care as self-reported by the facility to the Department on a quarterly basis. The Department shall use the quarterly payroll-based journal and the self-reported census to calculate the number of hours provided per resident per day and compare this ratio to the minimum staffing standards required under this Section, as impacted by any waivers granted under Section 3-303.1. Discrepancies between job titles contained in this Section and the payroll-based journal shall be addressed by rule.

(g) The Department shall submit proposed rules for adoption by January 1, 2020 establishing monetary penalties for facilities not in compliance with minimum staffing standards under this Section. No monetary penalty may be issued for noncompliance during the implementation period, which shall be July 1, 2020 through September 30, 2020. If a facility is found to be noncompliant during the implementation period, the Department shall provide a written notice identifying the staffing deficiencies and require the facility to provide a sufficiently detailed correction plan to meet the statutory minimum staffing levels. Monetary penalties shall be imposed beginning no later than January 1, 2021 and quarterly thereafter and shall be based on the latest quarter for which the Department has data. Monetary penalties shall be
established based on a formula that calculates on a daily basis the cost of wages and benefits for the missing staffing hours. All notices of noncompliance shall include the computations used to determine noncompliance and establishing the variance between minimum staffing ratios and the Department's computations. The penalty for the first offense shall be 125% of the cost of wages and benefits for the missing staffing hours. The penalty shall increase to 150% of the cost of wages and benefits for the missing staffing hours for the second offense and 200% the cost of wages and benefits for the missing staffing hours for the third and all subsequent offenses. The penalty shall be imposed regardless of whether the facility has committed other violations of this Act during the same period that the staffing offense occurred. The penalty may not be waived, but the Department shall have the discretion to determine the gravity of the violation in situations where there is no more than a 10% deviation from the staffing requirements and make appropriate adjustments to the penalty. The Department is granted discretion to waive the penalty when unforeseen circumstances have occurred that resulted in call-offs of scheduled staff. This provision shall be applied no more than 6 times per quarter. Nothing in this Section diminishes a facility's right to appeal.

(Source: P.A. 97-689, eff. 6-14-12; 98-104, eff. 7-22-13.)

(210 ILCS 45/3-209) (from Ch. 111 1/2, par. 4153-209)
Sec. 3-209. Required posting of information.

(a) Every facility shall conspicuously post for display in an area of its offices accessible to residents, employees, and visitors the following:

1. Its current license;
2. A description, provided by the Department, of complaint procedures established under this Act and the name, address, and telephone number of a person authorized by the Department to receive complaints;
3. A copy of any order pertaining to the facility issued by the Department or a court; and
4. A list of the material available for public inspection under Section 3-210.

(b) A facility that has received a notice of violation for a violation of the minimum staffing requirements under Section 3-202.05 shall display, during the period of time the facility is out of compliance, a notice stating in Calibri (body) font and 26-point type in black letters on an 8.5 by 11 inch white paper the following:

"Notice Dated: .....................
This facility does not currently meet the minimum staffing ratios required by law. Posted at the direction of the Illinois Department of Public Health."

The notice must be posted, at a minimum, at all publicly used
exterior entryways into the facility, inside the main entrance lobby, and next to any registration desk for easily accessible viewing. The notice must also be posted on the main page of the facility's website. The Department shall have the discretion to determine the gravity of any violation and, taking into account mitigating and aggravating circumstances and facts, may reduce the requirement of, and amount of time for, posting the notice.

(Source: P.A. 81-1349.)

(210 ILCS 45/3-305.8 new)

Sec. 3-305.8. Database of nursing home quarterly reports and citations.

(a) The Department shall publish the quarterly reports of facilities in violation of this Act in an easily searchable, comprehensive, and downloadable electronic database on the Department's website in language that is easily understood. The database shall include quarterly reports of all facilities that have violated this Act starting from 2005 and shall continue indefinitely. The database shall be in an electronic format with active hyperlinks to individual facility citations. The database shall be updated quarterly and shall be electronically searchable using a facility's name and address and the facility owner's name and address.

(b) In lieu of the database under subsection (a), the Department may elect to publish the list mandated under Section 3-304 in an easily searchable, comprehensive, and downloadable
electronic database on the Department's website in plain language. The database shall include the information from all such lists since 2005 and shall continue indefinitely. The database shall be in an electronic format with active hyperlinks to individual facility citations. The database shall be updated quarterly and shall be electronically searchable using a facility's name and address and the facility owner's name and address.

Section 20-20. The Specialized Mental Health Rehabilitation Act of 2013 is amended by changing Section 3-106 as follows:

(210 ILCS 49/3-106)

Sec. 3-106. Pharmaceutical treatment.

(a) A consumer shall not be given unnecessary drugs. An unnecessary drug is any drug used in an excessive dose, including in duplicative therapy; for excessive duration; without adequate monitoring; without adequate indications for its use; or in the presence of adverse consequences that indicate the drug should be reduced or discontinued. The Department shall adopt, by rule, the standards for unnecessary drugs.

(b) (Blank). Informed consent shall be required for the prescription of psychotropic medication consistent with the requirements contained in subsection (b) of Section 2-106.1 of
the Nursing Home Care Act.

(b-5) Psychotropic medication shall not be prescribed without the informed consent of the consumer, the consumer's guardian, or other authorized representative. "Psychotropic medication" means medication that is used for or listed as used for antipsychotic, antidepressant, antimanic, or antianxiety behavior modification or behavior management purposes in the latest editions of the AMA Drug Evaluations or the Physician's Desk Reference. The Department shall adopt, by rule, a protocol specifying how informed consent for psychotropic medication may be obtained or refused. The protocol shall require, at a minimum, a discussion between the consumer or the consumer's authorized representative and the consumer's physician, a registered pharmacist who is not a dispensing pharmacist for the facility where the consumer lives, or a licensed nurse about the possible risks and benefits of a recommended medication and the use of standardized consent forms designated by the Department. Each form developed by the Department shall (i) be written in plain language, (ii) be able to be downloaded from the Department's official website, (iii) include information specific to the psychotropic medication for which consent is being sought, and (iv) be used for every consumer for whom psychotropic drugs are prescribed. In addition to creating those forms, the Department shall approve the use of any other informed consent forms that meet criteria developed by the Department. In addition to any other penalty prescribed
by law, a facility that is found to have violated this subsection, or the federal certification requirement that informed consent be obtained before administering a psychotropic medication, shall thereafter be required to obtain the signatures of 2 licensed health care professionals on every form purporting to give informed consent for the administration of a psychotropic medication, certifying the personal knowledge of each health care professional that the consent was obtained in compliance with the requirements of this subsection.

The requirements of this Section are intended to control in a conflict with the requirements of Sections 2-102 and 2-107.2 of the Mental Health and Developmental Disabilities Code with respect to the administration of psychotropic medication.

(c) No drug shall be administered except upon the order of a person lawfully authorized to prescribe for and treat mental illness.

(d) All drug orders shall be written, dated, and signed by the person authorized to give such an order. The name, quantity, or specific duration of therapy, dosage, and time or frequency of administration of the drug and the route of administration if other than oral shall be specific.

(e) Verbal orders for drugs and treatment shall be received only by those authorized under Illinois law to do so from their supervising physician. Such orders shall be recorded immediately in the consumer's record by the person receiving
the order and shall include the date and time of the order.
(Source: P.A. 98-104, eff. 7-22-13.)

ARTICLE 25. PRIVATE-PUBLIC PARTNERSHIP

Section 25-1. Short title. This Article may be cited as the Public-Private Partnership for Civic and Transit Infrastructure Project Act. References in this Article to "this Act" mean this Article.

Section 25-5. Public policy and legislative findings.
(a) It is in the best interest of the State of Illinois to encourage private investment in public transit-oriented infrastructure projects with broad economic development, civic and diversity equity, and community impacts, and to encourage related private development activities that will generate new State and local revenues to fund such public infrastructure, as well as to fund other statewide priorities.
(b) Existing methods of procurement and financing of transit-oriented public infrastructure projects serving the needs of the public limit the State's ability to access underutilized private land for such public infrastructure projects and to encourage private, tax-generating development on and adjacent to such public infrastructure projects.
(c) A private entity has proposed a civic and transit infrastructure project, to be completed in one or more phases,
which presents an opportunity for a prudent State investment
that will develop a major public transit infrastructure asset
that has the potential to connect Metra, the South Shore Line,
Amtrak, the Northern Indiana Commuter Transportation District,
the Chicago Transportation Authority, bus service, and a
central-area circulator transit system while bringing
significant civic, economic, and fiscal benefits to the State.

(d) It is in the best interest of the State to authorize
the public agency to enter into a public-private partnership
with the private entity, whereby the private entity will
develop, finance, construct, operate, and manage the Civic and
Transit Infrastructure Project as necessary public
infrastructure in the State, and for the State to utilize a
portion of future State revenues to ultimately acquire the
civic build as an asset of the State.

(e) The private entity will be accountable to the People of
Illinois through a comprehensive system of oversight, auditing, and reporting, and shall meet, at a minimum, the
State's utilization goals for business enterprises established
in the Business Enterprise for Minorities, Women, and Persons
with Disabilities Act as established for similar infrastructure projects in the State. The private entity will
establish and manage a comprehensive Targeted Business and
Workforce Participation Program for the Civic and Transit
Infrastructure Project that establishes definitive goals and
objectives associated with the professional and construction
services, contracts entered into, and hours of the workforce employed in the development of the Civic and Transit Infrastructure Project. The Targeted Business and Workforce Participation Program will emphasize the expansion of business capacity and workforce opportunity that can be sustained among minority, women, disabled, and veteran businesses and individuals that are contracted or employed under the Targeted Business and Workforce Participation Program developed for the Civic and Transit Infrastructure Project.

(f) The utilization of a portion of the State's sales tax to repay the cost of its public-private partnership with the private entity for the development, financing, construction, operation, and management of the Civic and Transit Infrastructure Project is of benefit to the State for the reasons that the State would not otherwise derive the revenue from the Civic and Transit Infrastructure Project, or the private development on and adjacent to the Civic and Transit Infrastructure Project, without the public-private partnership, and the State or a political subdivision thereof will ultimately own the Civic and Transit Infrastructure Project.

(g) It is found and declared that the implementation of the Civic and Transit Infrastructure Project through a public-private partnership as provided under this Act has the ability to reduce unemployment in the State, create new jobs, expand the business and workforce capacity among minority,
woman, disabled and veteran businesses and individuals, improve mobility and opportunity for the People of the State of Illinois, and, by the provision of new public infrastructure and private development, greatly enhance the overall tax base and strengthen the economy of the State.

(h) In order to provide for flexibility in meeting the financial, design, engineering, and construction needs of the State, and its agencies and departments, and in order to provide continuing and adequate financing for the Civic and Transit Infrastructure Project on favorable terms, the delegations of authority to the public agency, the State Comptroller, the State Treasurer and other officers of the State that are contained in this Act are necessary and desirable.

Section 25-10. Definitions. As used in this Act:
"Civic and Transit Infrastructure Project" or "civic build" or "Project" means civic infrastructure, whether publicly or privately owned, located in the City of Chicago, generally within the boundaries of East 14th Street; extending east to Lake Shore Drive; south to McCormick Place's North Building; west to the outer boundary of the McCormick Place busway and, where it extends farther west, the St. Charles Airline; northwest to South Indiana Avenue; north to East 15th Place; east to the McCormick Place busway; and north to East 14th Street, in total comprising approximately 34 acres,
including, without limitation: (1) streets, roadways, pedestrian ways, commuter linkages and circulator transit systems, bridges, tunnels, overpasses, bus ways, and guideways connected to or adjacent to the Project; (2) utilities systems and related facilities, utility relocations and replacements, utility-line extensions, network and communication systems, streetscape improvements, drainage systems, sewer and water systems, subgrade structures and associated improvements; (3) landscaping, facade construction and restoration, wayfinding, and signage; (4) public transportation and transit facilities and related infrastructure, vehicle parking facilities, and other facilities that encourage intermodal transportation and public transit connected to or adjacent to the Project; (5) railroad infrastructure, stations, maintenance and storage facilities; (6) parks, plazas, atriums, civic and cultural facilities, community and recreational facilities, facilities to promote tourism and hospitality, educational facilities, conferencing and conventions, broadcast and related multimedia infrastructure, destination and community retail, dining and entertainment facilities; and (7) other facilities with the primary purpose of attracting and fostering economic development within the area of the Civic and Transit Infrastructure Project by generating additional tax base, all as agreed upon in a public private agreement. "Civic build" includes any improvements or substantial enhancements or modifications to civic infrastructure located on or connected
or adjacent to the Civic and Transit Infrastructure Project. "Civic Build" does not include commercial office, residential, or hotel facilities, or any retail, dining, and entertainment included within such facilities as part of a Private Build, constructed on or adjacent to the civic build.

"Civic build cost" means all costs of the civic build, as specified in the public-private agreement, and includes, without limitation, the cost of the following activities as part of the Civic and Transit Infrastructure Project: (1) acquiring or leasing real property, including air rights, and other assets associated with the Project; (2) demolishing, repairing, or rehabilitating buildings; (3) remediating land and buildings as required to prepare the property for development; (4) installing, constructing, or reconstructing, elements of civic infrastructure required to support the overall Project, including, without limitation, streets, roadways, pedestrian ways and commuter linkages, utilities systems and related facilities, utility relocations and replacements, network and communication systems, streetscape improvements, drainage systems, sewer and water systems, subgrade structures and associated improvements, landscaping, facade construction and restoration, wayfinding and signage, and other components of community infrastructure; (5) acquiring, constructing or reconstructing, and equipping transit stations, parking facilities, and other facilities that encourage intermodal transportation and public transit;
(6) installing, constructing or reconstructing, and equipping core elements of civic infrastructure to promote and encourage economic development, including, without limitation, parks, cultural facilities, community and recreational facilities, facilities to promote tourism and hospitality, educational facilities, conferencing and conventions, broadcast and related multimedia infrastructure, destination and community retail, dining and entertainment facilities, and other facilities with the primary purpose of attracting and fostering economic development within the area by generating a new tax base; (7) providing related improvements, including, without limitation, excavation, earth retention, soil stabilization and correction, site improvements, and future capital improvements and expenses; (8) planning, engineering, legal, marketing, development, insurance, finance, and other related professional services and costs associated with the civic build; and (9) the commissioning or operational start-up of any component of the civic build.

"Develop" or "development" means to do one or more of the following: plan, design, develop, lease, acquire, install, construct, reconstruct, repair, rehabilitate, replace, or extend the Civic and Transit Infrastructure Project as provided under this Act.

"Maintain" or "maintenance" includes ordinary maintenance, repair, rehabilitation, capital maintenance, maintenance replacement, and other categories of maintenance that may be
designated by the public-private agreement for the Civic and Transit Infrastructure Project as provided under this Act.

"Operate" or "operation" means to do one or more of the following: maintain, improve, equip, modify, or otherwise operate the Civic and Transit Infrastructure Project as provided under this Act.

"Private build" means all commercial, industrial or residential facilities, or property that is not included in the definition of civic build. The private build may include commercial office, residential, educational, health and wellness, or hotel facilities constructed on or adjacent to the civic build, and retail, dining, and entertainment facilities that are not included as part of the civic build under the public-private agreement.

"Private entity" means any private entity associated with the Civic and Transit Infrastructure Project at the time of execution and delivery of a public-private agreement, and its successors or assigns. The private entity may enter into a public-private agreement with the public agency on behalf of the State for the development, financing, construction, operational, or management of the Civic and Transit Infrastructure Project under this Act.

"Public agency" means the Governor's Office of Management and Budget.

"Public private agreement" or "agreement" means one or more agreements or contracts entered into between the public agency
on behalf of the State and private entity, and all schedules, exhibits, and attachments thereto, entered into under this Act for the development, financing, construction, operation, or management of the Civic and Transit Infrastructure Project, whereby the private entity will develop, finance, construct, own, operate, and manage the Project for a definite term in return for the right to receive the revenues generated from the Project and other required payments from the State, including, but not limited to, a portion of the State sales taxes, as provided under this Act.

"Revenues" means all revenues, including, but not limited to, income user fees; ticket fees; earnings, interest, lease payments, allocations, moneys from the federal government, grants, loans, lines of credit, credit guarantees, bond proceeds, equity investments, service payments, or other receipts arising out of or in connection with the financing, development, construction, operation, and management of the Project under this Act. "Revenues" does not include the State payments to the Civic and Transit Infrastructure Fund as required under this Act.

"State" means the State of Illinois.

"User fees" means the tolls, rates, fees, or other charges imposed by the State or private entity for use of all or part of the civic build.

(a) In consideration of the requirements of this Act and in order to enable the State to facilitate the development, financing, construction, management, and operation of Civic and Transit Infrastructure Projects, a public agency shall have the authority and shall take all necessary steps to enter into a public-private agreement with a private entity to develop, finance, construct, operate, and manage Civic and Transit Infrastructure Projects. Prior to negotiating the public-private agreement, the public agency shall have the authority to take all necessary steps to enter into interim agreements with the private entity to facilitate the negotiations for the public-private agreement consistent with this Act.

(b) The public agency shall serve as a fiduciary to the State in entering into the public-private agreement with the private entity.

(c) The public agency may retain such experts and advisors as are necessary to fulfill its duties and responsibilities under this Act and may rely upon existing third-party reports and analyses related to the Civic and Transit Infrastructure Project. The public agency may expend funds as necessary to facilitate negotiating and entering into a public-private agreement.

(d) The public agency shall have the authority to adopt rules to facilitate the administration of the public-private agreement entered into consistent with this Act.
(e) The term of the public-private agreement, including all extensions, shall be no more than 75 years. The term of a public-private agreement may be extended by the public agency if it deems that such extension is in the best interest of the State.

(f) Except as otherwise provided under this Act, the Civic and Transit Infrastructure Project shall be subject to all applicable planning requirements otherwise required by the State or local law, including land use planning, regional planning, transportation planning, and environmental compliance requirements.

(g) The public agency shall be responsible for fulfilling all required obligations related to any requests for disclosure of records related to the public business of the public agency and expenditure of State moneys under this Act pursuant to the Freedom of Information Act.

(h) The public-private agreement shall require the private entity to enter into a project labor agreement.

The public-private agreement shall include at a minimum all of the following provisions:

(1) the term of the public private agreement;

(2) a detailed description of the civic build, including the retail, dining, and entertainment components of the civic build and a general description of the
anticipated future private build;

(3) the powers, duties, responsibilities, obligations, and functions of the public agency and private entity;

(4) compensation or payments, including any reimbursement for work performed and goods or services provided, if any, owed to the public agency as the administrator of the public-private agreement on behalf of the State, as specified in the public-private agreement;

(5) compensation or payments to the private entity for civic build costs, plus any required debt service payments for the civic build, debt service reserves or sinking funds, financing costs, payments for operation and management of the civic build, payments representing the reasonable return on the private equity investment in the civic build, and payments in respect of the public use of private land, air rights, or other real property interests for the civic build;

(6) a provision granting the private entity with the express authority to structure, negotiate, and execute contracts and subcontracts with third parties to enable the private entity to carry out its duties, responsibilities and obligations under this Act relating to the development, financing, construction, management, and operation of the civic build;

(7) a provision imposing an affirmative duty on the private entity to provide the public agency with any
information the private entity reasonably believes the public agency would need related to the civic build to enable the public agency to exercise its powers, carry out its duties, responsibilities, and obligations, and perform its functions under this Act or the public-private agreement;

(8) a provision requiring the private entity to provide the public agency with advance notice of any decision that has a material adverse impact on the public interest related to the civic build so that the public agency has a reasonable opportunity to evaluate that decision;

(9) a requirement that the public agency monitor and oversee the civic build and take action that the public agency considers appropriate to ensure that the private entity is in compliance with the terms of the public private agreement;

(10) the authority to impose user fees and the amounts of those fees, if applicable, related to the civic build subject to agreement with the private entity;

(11) a provision stating that the private entity shall have the right to all revenues generated from the civic build until such time that the State takes ownership over the civic build, at which point the State shall have the right to all revenues generated from the civic build, except as set forth in Section 45;

(12) a provision governing the rights to real and
personal property of the State, the public agency, the private entity, and other third parties, if applicable, relating to the civic build, including, but not limited to, a provision relating to the State's ability to exercise an option to purchase the civic build at varying milestones of the Project agreed to amongst the parties in the public private agreement and consistent with Section 45 of this Act;

(13) a provision regarding the implementation and delivery of certain progress reports related to cost, timelines, deadlines, and scheduling of the civic build;

(14) procedural requirements for obtaining the prior approval of the public agency when rights that are the subject of the public-private agreement relating to the civic build, including, but not limited to, development rights, construction rights, property rights, and rights to certain revenues, are sold, assigned, transferred, or pledged as collateral to secure financing or for any other reason;

(15) grounds for termination of the public-private agreement by the public agency and the private entity;

(16) review of plans, including development, construction, management, or operations plans by the public agency related to the civic build;

(17) inspections by the public agency, including inspections of construction work and improvements, related
to the civic build;

(18) rights and remedies of the public agency in the event that the private entity defaults or otherwise fails to comply with the terms of the public-private agreement and the rights and remedies of the private entity in the event that the public agency defaults or otherwise fails to comply with the terms of the public-private agreement;

(19) a code of ethics for the private entity's officers and employees;

(20) maintenance of public liability insurance or other insurance requirements related to the civic build;

(21) provisions governing grants and loans, including those received, or anticipated to be received, from the federal government or any agency or instrumentality of the federal government or from any State or local agency;

(22) the private entity's targeted business and workforce participation program to meet the State's utilization goals for business enterprises and workforce involving minorities, women, persons with disabilities, and veterans;

(23) a provision regarding the rights of the public agency and the State following completion of the civic build and transfer to the State consistent with Section 45 of this Act;

(24) a provision detailing the Project's projected long-range economic impacts, including projections of new
spending, construction jobs, and permanent, full-time equivalent jobs;
(25) a provision detailing the Project's projected support for regional and statewide transit impacts, transportation mode shifts, and increased transit ridership;
(26) a provision detailing the Project's projected impact on increased convention and events visitation;
(27) procedures for amendment to the public-private agreement;
(28) a provision detailing the processes and procedures that will be followed for contracts and purchases for the civic build; and
(29) all other terms, conditions, and provisions acceptable to the public agency that the public agency deems necessary and proper and in the best interest of the State and the public.

Section 25-25. Removal of private entity executive employees. The public agency shall have the authority to seek the removal of any executive employee of the private entity from the Project if the executive employee is found guilty of any criminal offense related to the conduct of its business or the regulation thereof in any jurisdiction during the term of the public-private agreement. The public agency shall have the additional authority to approve the successor to the removed
executive employee in the event the executive employee is removed from the Project and that approval shall not be unreasonably withheld consistent with the terms of this Section. For purposes of this Section, an "executive employee" is the President, Chairman, Chief Executive Officer, or Chief Financial Officer of the private entity.

Section 25-30. Public agency reporting requirements. The public agency shall submit an annual report to the General Assembly with respect to actions taken by the public agency to implement and administer the provisions of this Act, and shall respond promptly in writing to all inquiries of the General Assembly with respect to the public agency's implementation and administration of this Act.

Section 25-35. Public agency publication requirements. The public agency shall publish a notice of the execution of the public-private agreement on its website and shall publish the full text of the public-private agreement on its website.

(a) The public agency may apply for, execute, or endorse applications submitted by the private entity to obtain federal, State, or local credit assistance to develop, maintain, or operate the Project.
(b) The private entity may take any action to obtain
federal, State, or local assistance for the civic build that
serves the public purpose of this Act and may enter into any
contracts required to receive the assistance. The public agency
shall take all reasonable steps to support action by the
private entity to obtain federal, State, or local assistance
for the civic build. The assistance may include, but not be
limited to, federal credit assistance pursuant to Railroad
Rehabilitation and Improvement Financing and the
Transportation Infrastructure Finance and Innovation Act. In
the event the private entity obtains federal, State, or local
assistance for the civic build that serves the public purpose
of this Act, the financial assistance shall reduce the State's
required payments under this Act on terms as mutually agreed to
by the parties in the public-private agreement.

(c) Any financing of the civic build costs may be in the
amounts and subject to the terms and conditions contained in
the public-private agreement.

(d) For the purpose of financing or refinancing the civic
build costs, the private entity and the public agency may do
the following: (1) enter into grant agreements; (2) accept
grants from any public or private agency or entity; (3) receive
the required payments from the State under this Act; and (4)
receive any other payments or monies permitted under this Act
or agreed to by the parties in the public-private agreement.

(e) For the purpose of financing or refinancing the civic
build, public funds may be used and mixed and aggregated with
private funds provided by or on behalf of the private entity or other private entities. However, that the required payments from the State under Sections 50 and 55 of this Act shall be solely used for civic build costs, plus debt service requirements of the civic build, debt service reserves or sinking funds, financing costs, payments for operation and management of the civic build, payments representing the reasonable return on the private equity investment in the civic build, and payments in respect of the public use of private land, air rights, or other real property interests for the civic build, if applicable.

(f) The public agency is authorized to facilitate conduit tax-exempt or taxable debt financing, if agreed to between the public agency and the private entity.

Section 25-45. Term of agreement; transfer of the civic build to the State. Following the completion of the Project and the termination of the public-private agreement, the private entity's authority and duties under the public-private agreement shall cease, except for those duties and obligations that extend beyond the termination, as set forth in the public private agreement, which may include ongoing management and operations of the civic build, and all interests and ownership in the civic build shall transfer to the State; provided that the State has made all required payments to the private entity as required under this Act and the public-private agreement.
The State may also exercise an option to not accept its interest and ownership in the civic build. In the event the State exercises its option to not accept its interest and ownership in the civic build, the private entity shall maintain its interest and ownership in the civic build and shall have the authority to maintain, further develop, encumber, or sell the civic build consistent with its authority as the owner of the civic build. In the event the State exercises its option to have its interest and ownership in the civic build after all required payments have been made to the private entity consistent with the public-private agreement and this Act, the private entity shall have the authority to enter into an operating agreement with the public agency, on such terms that are reasonable and customary for operating agreements, to operate and manage the civic build for an annual operator fee and payment from the State representing a portion of the net operating income of the civic build as further defined and described in the public private agreement between the private entity and the public agency.

Section 25-50. Payment to the private entity.

(a) Notwithstanding anything in the public private agreement to the contrary: (1) the civic build cost shall not exceed a total of $3,800,000,000; and (2) no State equity payment shall be made prior to State fiscal year 2024 or prior to completion of the civic build.
(b) The public agency shall be required to take all steps necessary to facilitate the required payments to the Civic and Transit Infrastructure Fund as set forth in Section 3 of the Retailers' Occupation Tax and Section 8.25g of the State Finance Act.

Section 25-55. The Civic and Transit Infrastructure Fund. The Civic and Transit Infrastructure Fund is created as a special fund in the State Treasury. All moneys transferred to the Civic and Transit Infrastructure Fund pursuant to Section 8.25g of the State Finance Act, Section 3 of the Retailers' Occupation Act, and this Act shall be used only for the purposes authorized by and subject to the limitations and conditions of this Act and the public private agreement entered into by private entity and the public agency on behalf of the State. All payments required under such Acts shall be direct, limited obligations of the State of Illinois payable solely from and secured by an irrevocable, first priority pledge of and lien on moneys on deposit in the Civic and Transit Infrastructure Fund. The State of Illinois hereby pledges the applicable sales tax revenues consistent with the State Finance Act and this Act for the time period provided in the public private agreement between the private entity and the Authority, on behalf of the State. Moneys in the Civic and Transit Infrastructure Fund shall be utilized by the public agency on behalf of the State to pay the private entity for the
development, financing, construction, operation and management
of the civic and transit infrastructure project consistent with
this Act and the public private agreement. Investment income,
if any, which is attributable to the investment of moneys in
the Civic and Transit Infrastructure Fund shall be retained in
the Fund for any required payment to the private entity under
this Act and the public private agreement.

Section 25-60. Additional Powers of the public agency. The
public agency may exercise any powers provided under this Act
to facilitate the public-private agreement with the private
entity. The public agency, the State, or any State agency and
its officers may not take any action that would impair the
public-private agreement entered into under this Act, except as
provided by law.

Section 25-70. Powers liberally construed. The powers
conferred by this Act shall be liberally construed in order to
accomplish their purposes and shall be in addition and
supplemental to the powers conferred by any other law. If any
other law or rule is inconsistent with this Act, this Act is
controlling as to the public-private agreement entered into
under this Act.

Section 25-75. Full and complete authority. This Act
contains full and complete authority for agreements and leases
with the private entity to carry out the activities described in this Act. Except as otherwise required by law, no procedure, proceedings, publications, notices, consents, approvals, orders, or acts by the public agency or any other State or local agency or official are required to enter into an agreement or lease under this Act.

Section 25-97. Severability. The provisions of this Act are severable under Section 1.31 of the Statute on Statutes.

Section 25-100. The State Finance Act is amended by adding Sections 5.897 and 8.25g as follows:

(30 ILCS 105/5.897 new)

Sec. 5.897. The Civic and Transit Infrastructure Fund.

(30 ILCS 105/8.25g new)

Sec. 8.25g. The Civic and Transit Infrastructure Fund. The Civic and Transit Infrastructure Fund is created as a special fund in the State Treasury. Money in the Civic and Transit Infrastructure Fund shall, when the State of Illinois incurs infrastructure indebtedness pursuant to the public private partnership entered into by the public agency on behalf of the State of Illinois with private entity pursuant to the Public-Private Partnership for Civic and Transit Infrastructure Project Act enacted in this amendatory Act of
the 101th General Assembly, be used for the purpose of paying
and discharging monthly the principal and interest on that
infrastructure indebtedness then due and payable consistent
with the term established in the public private agreement
entered into by the public agency on behalf of the State of
Illinois. The public agency shall, pursuant to its authority
under the Public-Private Partnership for Civic and Transit
Infrastructure Project Act, annually certify to the State
Comptroller and the State Treasurer the amount necessary and
required, during the fiscal year with respect to which the
certification is made, to pay the amounts due under the
Public-Private Partnership for Civic and Transit
Infrastructure Project Act. On or before the last day of each
month, the State Comptroller and State Treasurer shall transfer
the moneys required to be deposited into the Fund under Section
3 of the Retailers' Occupation Tax Act and the Public-Private
Partnership for Civic and Transit Infrastructure Project Act
and shall pay from that Fund the required amount certified by
the public agency, plus any cumulative deficiency in such
transfers and payments for prior months, to the public agency
for distribution pursuant to the Public-Private Partnership
for Civic and Transit Infrastructure Project Act. Such
transferred amount shall be sufficient to pay all amounts due
under the Public-Private Partnership for Civic and Transit
Infrastructure Project Act. Provided that all amounts
deposited in the Fund have been paid accordingly under the
Public-Private Partnership for Civic and Transit Infrastructure Project Act, all amounts remaining in the Civic and Transit Infrastructure Fund shall be held in that Fund for other subsequent payments required under the Public-Private Partnership for Civic and Transit Infrastructure Project Act. In the event the State fails to pay the amount necessary and required under the Public-Private Partnership for Civic and Transit Infrastructure Project Act for any reason during the fiscal year with respect to which the certification is made or if the State takes any steps that result in an impact to the irrevocable, first priority pledge of and lien on moneys on deposit in the Civic and Transit Infrastructure Fund, the public agency shall certify such delinquent amounts to the State Comptroller and the State Treasurer and the State Comptroller and the State Treasurer shall take all steps required to intercept the tax revenues collected from within the boundary of the civic transit infrastructure project pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, Section 4.03 of the Regional Transportation Authority Act and Section 6 of the Hotel Operators' Occupation Tax Act, and shall pay such amounts to the Fund for distribution by the public agency for the time-period required to ensure that the State's distribution requirements under the Public-Private Partnership for Civic and Transit Infrastructure Project Act are fully met.
As used in the Section, "private entity", "private public agreement", and "public agency" have meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Section 25-105. The Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 105/9) (from Ch. 120, par. 439.9)

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are
filed in the manner required by this Act. The Department may
disallow the discount for retailers whose certificate of
registration is revoked at the time the return is filed, but
only if the Department's decision to revoke the certificate of
registration has become final. A retailer need not remit that
part of any tax collected by him to the extent that he is
required to remit and does remit the tax imposed by the
Retailers' Occupation Tax Act, with respect to the sale of the
same property.

Where such tangible personal property is sold under a
conditional sales contract, or under any other form of sale
wherein the payment of the principal sum, or a part thereof, is
extended beyond the close of the period for which the return is
filed, the retailer, in collecting the tax (except as to motor
vehicles, watercraft, aircraft, and trailers that are required
to be registered with an agency of this State), may collect for
each tax return period, only the tax applicable to that part of
the selling price actually received during such tax return
period.

Except as provided in this Section, on or before the
twentieth day of each calendar month, such retailer shall file
a return for the preceding calendar month. Such return shall be
filed on forms prescribed by the Department and shall furnish
such information as the Department may reasonably require. On
and after January 1, 2018, except for returns for motor
vehicles, watercraft, aircraft, and trailers that are required
to be registered with an agency of this State, with respect to
retailers whose annual gross receipts average $20,000 or more,
all returns required to be filed pursuant to this Act shall be
filed electronically. Retailers who demonstrate that they do
not have access to the Internet or demonstrate hardship in
filing electronically may petition the Department to waive the
electronic filing requirement.

The Department may require returns to be filed on a
quarterly basis. If so required, a return for each calendar
quarter shall be filed on or before the twentieth day of the
calendar month following the end of such calendar quarter. The
taxpayer shall also file a return with the Department for each
of the first two months of each calendar quarter, on or before
the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from
   which he engages in the business of selling tangible
   personal property at retail in this State;

3. The total amount of taxable receipts received by him
during the preceding calendar month from sales of tangible
personal property by him during such preceding calendar
month, including receipts from charge and time sales, but
less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this
   Act;

5. The amount of tax due;
5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the
Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department
each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If
the month during which such tax liability is incurred begins on
or after January 1, 1987, and prior to January 1, 1988, each
payment shall be in an amount equal to 22.5% of the taxpayer's
actual liability for the month or 26.25% of the taxpayer's
liability for the same calendar month of the preceding year. If
the month during which such tax liability is incurred begins on
or after January 1, 1988, and prior to January 1, 1989, or
begins on or after January 1, 1996, each payment shall be in an
amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same
calendar month of the preceding year. If the month during which
such tax liability is incurred begins on or after January 1,
1989, and prior to January 1, 1996, each payment shall be in an
amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same
calendar month of the preceding year or 100% of the taxpayer's
actual liability for the quarter monthly reporting period. The
amount of such quarter monthly payments shall be credited
against the final tax liability of the taxpayer's return for
that month. Before October 1, 2000, once applicable, the
requirement of the making of quarter monthly payments to the
Department shall continue until such taxpayer's average
monthly liability to the Department during the preceding 4
complete calendar quarters (excluding the month of highest
liability and the month of lowest liability) is less than
$9,000, or until such taxpayer's average monthly liability to
the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such
quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued,
unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability to the Department does not exceed $50, the Department
may authorize his returns to be filed on an annual basis, with
the return for a given year being due by January 20 of the
following year.

Such quarter annual and annual returns, as to form and
substance, shall be subject to the same requirements as monthly
returns.

Notwithstanding any other provision in this Act concerning
the time within which a retailer may file his return, in the
case of any retailer who ceases to engage in a kind of business
which makes him responsible for filing returns under this Act,
such retailer shall file a final return under this Act with the
Department not more than one month after discontinuing such
business.

In addition, with respect to motor vehicles, watercraft,
aircraft, and trailers that are required to be registered with
an agency of this State, except as otherwise provided in this
Section, every retailer selling this kind of tangible personal
property shall file, with the Department, upon a form to be
prescribed and supplied by the Department, a separate return
for each such item of tangible personal property which the
retailer sells, except that if, in the same transaction, (i) a
retailer of aircraft, watercraft, motor vehicles or trailers
transfers more than one aircraft, watercraft, motor vehicle or
trailer to another aircraft, watercraft, motor vehicle or
trailer retailer for the purpose of resale or (ii) a retailer
of aircraft, watercraft, motor vehicles, or trailers transfers
more than one aircraft, watercraft, motor vehicle, or trailer
to a purchaser for use as a qualifying rolling stock as
provided in Section 3-55 of this Act, then that seller may
report the transfer of all the aircraft, watercraft, motor
vehicles or trailers involved in that transaction to the
Department on the same uniform invoice-transaction reporting
return form. For purposes of this Section, "watercraft" means a
Class 2, Class 3, or Class 4 watercraft as defined in Section
3-2 of the Boat Registration and Safety Act, a personal
watercraft, or any boat equipped with an inboard motor.

In addition, with respect to motor vehicles, watercraft,
aircraft, and trailers that are required to be registered with
an agency of this State, every person who is engaged in the
business of leasing or renting such items and who, in
connection with such business, sells any such item to a
retailer for the purpose of resale is, notwithstanding any
other provision of this Section to the contrary, authorized to
meet the return-filing requirement of this Act by reporting the
transfer of all the aircraft, watercraft, motor vehicles, or
trailers transferred for resale during a month to the
Department on the same uniform invoice-transaction reporting
return form on or before the 20th of the month following the
month in which the transfer takes place. Notwithstanding any
other provision of this Act to the contrary, all returns filed
under this paragraph must be filed by electronic means in the
manner and form as required by the Department.
The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer
for the traded-in tangible personal property, if any, to the
extent to which Section 2 of this Act allows an exemption for
the value of traded-in property; the balance payable after
deducting such trade-in allowance from the total selling price;
the amount of tax due from the retailer with respect to such
transaction; the amount of tax collected from the purchaser by
the retailer on such transaction (or satisfactory evidence that
such tax is not due in that particular instance, if that is
claimed to be the fact); the place and date of the sale, a
sufficient identification of the property sold, and such other
information as the Department may reasonably require.

Such transaction reporting return shall be filed not later
than 20 days after the date of delivery of the item that is
being sold, but may be filed by the retailer at any time sooner
than that if he chooses to do so. The transaction reporting
return and tax remittance or proof of exemption from the tax
that is imposed by this Act may be transmitted to the
Department by way of the State agency with which, or State
officer with whom, the tangible personal property must be
titled or registered (if titling or registration is required)
if the Department and such agency or State officer determine
that this procedure will expedite the processing of
applications for title or registration.

With each such transaction reporting return, the retailer
shall remit the proper amount of tax due (or shall submit
satisfactory evidence that the sale is not taxable if that is
the case), to the Department or its agents, whereupon the
Department shall issue, in the purchaser's name, a tax receipt
(or a certificate of exemption if the Department is satisfied
that the particular sale is tax exempt) which such purchaser
may submit to the agency with which, or State officer with
whom, he must title or register the tangible personal property
that is involved (if titling or registration is required) in
support of such purchaser's application for an Illinois
certificate or other evidence of title or registration to such
tangible personal property.

No retailer's failure or refusal to remit tax under this
Act precludes a user, who has paid the proper tax to the
retailer, from obtaining his certificate of title or other
evidence of title or registration (if titling or registration
is required) upon satisfying the Department that such user has
paid the proper tax (if tax is due) to the retailer. The
Department shall adopt appropriate rules to carry out the
mandate of this paragraph.

If the user who would otherwise pay tax to the retailer
wants the transaction reporting return filed and the payment of
tax or proof of exemption made to the Department before the
retailer is willing to take these actions and such user has not
paid the tax to the retailer, such user may certify to the fact
of such delay by the retailer, and may (upon the Department
being satisfied of the truth of such certification) transmit
the information required by the transaction reporting return
and the remittance for tax or proof of exemption directly to
the Department and obtain his tax receipt or exemption
determination, in which event the transaction reporting return
and tax remittance (if a tax payment was required) shall be
credited by the Department to the proper retailer's account
with the Department, but without the 2.1% or 1.75% discount
provided for in this Section being allowed. When the user pays
the tax directly to the Department, he shall pay the tax in the
same amount and in the same form in which it would be remitted
if the tax had been remitted to the Department by the retailer.

Where a retailer collects the tax with respect to the
selling price of tangible personal property which he sells and
the purchaser thereafter returns such tangible personal
property and the retailer refunds the selling price thereof to
the purchaser, such retailer shall also refund, to the
purchaser, the tax so collected from the purchaser. When filing
his return for the period in which he refunds such tax to the
purchaser, the retailer may deduct the amount of the tax so
refunded by him to the purchaser from any other use tax which
such retailer may be required to pay or remit to the
Department, as shown by such return, if the amount of the tax
to be deducted was previously remitted to the Department by
such retailer. If the retailer has not previously remitted the
amount of such tax to the Department, he is entitled to no
deduction under this Act upon refunding such tax to the
purchaser.
Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable retailers, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the retailer has more than one business registered with the Department under separate registration under this Act, such retailer may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the
net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which
is titled or registered by an agency of this State's government.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and the Retailers' Occupation Tax Act shall not exceed $2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act,
the Service Use Tax Act, the Service Occupation Tax Act, and
the Retailers' Occupation Tax Act shall not exceed $18,000,000
in any State fiscal year. As used in this paragraph, the
"average monthly deficit" shall be equal to the difference
between the average monthly claims for payment by the fund and
the average monthly revenues deposited into the fund, excluding
payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys
received by the Department under this Act, the Service Use Tax
Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit
$500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department
pursuant to this Act, (a) 1.75% thereof shall be paid into the
Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
and after July 1, 1989, 3.8% thereof shall be paid into the
Build Illinois Fund; provided, however, that if in any fiscal
year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
may be, of the moneys received by the Department and required
to be paid into the Build Illinois Fund pursuant to Section 3
of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
Act, Section 9 of the Service Use Tax Act, and Section 9 of the
Service Occupation Tax Act, such Acts being hereinafter called
the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
may be, of moneys being hereinafter called the "Tax Act
Amount", and (2) the amount transferred to the Build Illinois
Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such
indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund
as provided in the preceding paragraph or in any amendment therefor hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Deposit</th>
</tr>
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<tbody>
<tr>
<td>1993</td>
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<td>1994</td>
<td>53,000,000</td>
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and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax
Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act.
Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "private public agreement", and "public agency" have meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

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Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in
Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

Section 25-110. The Service Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 110/9) (from Ch. 120, par. 439.39)

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of
registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A serviceman need not remit that part of any tax collected by him to the extent that he is required to pay and does pay the tax imposed by the Service Occupation Tax Act with respect to his sale of service involving the incidental transfer by him of the same property.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable Rules and Regulations to be promulgated by the Department. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. On and after January 1, 2018, with respect to servicemen whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each
of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from which he engages in business as a serviceman in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;

5-5. The signature of the taxpayer; and

6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has
an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.
All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

If the serviceman is otherwise required to file a monthly return and if the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman is otherwise required to file a monthly or quarterly return and if the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly
returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such serviceman shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Where a serviceman collects the tax with respect to the selling price of property which he sells and the purchaser thereafter returns such property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Use Tax, Service Occupation Tax, retailers' occupation tax or use tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

Any serviceman filing a return hereunder shall also include
the total tax upon the selling price of tangible personal
property purchased for use by him as an incident to a sale of
service, and such serviceman shall remit the amount of such tax
to the Department when filing such return.

   If experience indicates such action to be practicable, the
Department may prescribe and furnish a combination or joint
return which will enable servicemen, who are required to file
returns hereunder and also under the Service Occupation Tax
Act, to furnish all the return information required by both
Acts on the one form.

   Where the serviceman has more than one business registered
with the Department under separate registration hereunder,
such serviceman shall not file each return that is due as a
single return covering all such registered businesses, but
shall file separate returns for each such registered business.

   Beginning January 1, 1990, each month the Department shall
pay into the State and Local Tax Reform Fund, a special fund in
the State Treasury, the net revenue realized for the preceding
month from the 1% tax imposed under this Act.

   Beginning January 1, 1990, each month the Department shall
pay into the State and Local Sales Tax Reform Fund 20% of the
net revenue realized for the preceding month from the 6.25%
general rate on transfers of tangible personal property, other
than tangible personal property which is purchased outside
Illinois at retail from a retailer and which is titled or
registered by an agency of this State's government.
Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.
Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, this Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount
required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are
outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of
the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

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<tr>
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and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal
year thereafter, one-eighth of the amount requested in the
certificate of the Chairman of the Metropolitan Pier and
Exposition Authority for that fiscal year, less the amount
deposited into the McCormick Place Expansion Project Fund by
the State Treasurer in the respective month under subsection
(g) of Section 13 of the Metropolitan Pier and Exposition
Authority Act, plus cumulative deficiencies in the deposits
required under this Section for previous months and years,
shall be deposited into the McCormick Place Expansion Project
Fund, until the full amount requested for the fiscal year, but
not in excess of the amount specified above as "Total Deposit",
has been deposited.

Subject to payment of amounts into the Build Illinois Fund
and the McCormick Place Expansion Project Fund pursuant to the
preceding paragraphs or in any amendments thereto hereafter
enacted, beginning July 1, 1993 and ending on September 30,
2013, the Department shall each month pay into the Illinois Tax
Increment Fund 0.27% of 80% of the net revenue realized for the
preceding month from the 6.25% general rate on the selling
price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund
and the McCormick Place Expansion Project Fund pursuant to the
preceding paragraphs or in any amendments thereto hereafter
enacted, beginning with the receipt of the first report of
taxes paid by an eligible business and continuing for a 25-year
period, the Department shall each month pay into the Energy
Infrastructure Fund 80% of the net revenue realized from the
6.25% general rate on the selling price of Illinois-mined coal
that was sold to an eligible business. For purposes of this
paragraph, the term "eligible business" means a new electric
generating facility certified pursuant to Section 605-332 of
the Department of Commerce and Economic Opportunity Law of the
Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund,
the McCormick Place Expansion Project Fund, the Illinois Tax
Increment Fund, and the Energy Infrastructure Fund pursuant to
the preceding paragraphs or in any amendments to this Section
hereafter enacted, beginning on the first day of the first
calendar month to occur on or after August 26, 2014 (the
effective date of Public Act 98-1098), each month, from the
collections made under Section 9 of the Use Tax Act, Section 9
of the Service Use Tax Act, Section 9 of the Service Occupation
Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
the Department shall pay into the Tax Compliance and
Administration Fund, to be used, subject to appropriation, to
fund additional auditors and compliance personnel at the
Department of Revenue, an amount equal to 1/12 of 5% of 80% of
the cash receipts collected during the preceding fiscal year by
the Audit Bureau of the Department under the Use Tax Act, the
Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge
set forth in Section 55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "private public agreement", and "public agency" have meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

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<td>2042</td>
<td>$432,200,000</td>
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</table>
Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the General Revenue Fund of the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

Section 25-115. The Service Occupation Tax Act is amended by changing Section 9 as follows:
Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax at the time when he is required to file his return for the period during which such tax was collectible, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for servicemen whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the serviceman, in collecting the tax may collect, for each tax return period, only the tax applicable to the part of the selling price actually received during such tax return period.

Except as provided hereinafter in this Section, on or
before the twentieth day of each calendar month, such
serviceman shall file a return for the preceding calendar month
in accordance with reasonable rules and regulations to be
promulgated by the Department of Revenue. Such return shall be
filed on a form prescribed by the Department and shall contain
such information as the Department may reasonably require. On
and after January 1, 2018, with respect to servicemen whose
annual gross receipts average $20,000 or more, all returns
required to be filed pursuant to this Act shall be filed
electronically. Servicemen who demonstrate that they do not
have access to the Internet or demonstrate hardship in filing
electronically may petition the Department to waive the
electronic filing requirement.

The Department may require returns to be filed on a
quarterly basis. If so required, a return for each calendar
quarter shall be filed on or before the twentieth day of the
calendar month following the end of such calendar quarter. The
taxpayer shall also file a return with the Department for each
of the first two months of each calendar quarter, on or before
the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from
   which he engages in business as a serviceman in this State;

3. The total amount of taxable receipts received by him
during the preceding calendar month, including receipts
from charge and time sales, but less all deductions allowed
by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;

5-5. The signature of the taxpayer; and

6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Prior to October 1, 2003, and on and after September 1, 2004 a serviceman may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Service Use Tax as provided in Section 3-70 of the Service Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-70 of the Service Use Tax Act. A Manufacturer's Purchase Credit certification, accepted prior to October 1, 2003 or on or after September 1, 2004 by a serviceman as provided in Section 3-70 of the Service Use Tax Act, may be used by that serviceman to satisfy Service Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to
September 1, 2004 shall be disallowed. Manufacturer's Purchase Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

If the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of
business which makes him responsible for filing returns under this Act, such serviceman shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of
Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Where a serviceman collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so
refunded by him to the purchaser from any other Service Occupation Tax, Service Use Tax, Retailers' Occupation Tax or Use Tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, the Use Tax Act or the Service Use Tax Act, to furnish all the return information required by all said Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registrations hereunder, such serviceman shall file separate returns for each registered business.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax imposed under this Act.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the revenue realized for the preceding month from the 6.25% general
Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Use Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the
Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Use Tax Act, and the Retailers' Occupation Tax Act shall not exceed $18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, this Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit $500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois
Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge
set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

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2030 338,000,000
2031 350,000,000
2032 350,000,000

and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the
preceding paragraphs or in any amendments thereto hereafter 
enacted, beginning July 1, 1993 and ending on September 30, 
2013, the Department shall each month pay into the Illinois Tax 
Increment Fund 0.27% of 80% of the net revenue realized for the 
preceding month from the 6.25% general rate on the selling 
price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund 
and the McCormick Place Expansion Project Fund pursuant to the 
preceding paragraphs or in any amendments thereto hereafter 
enacted, beginning with the receipt of the first report of 
taxes paid by an eligible business and continuing for a 25-year 
period, the Department shall each month pay into the Energy 
Infrastructure Fund 80% of the net revenue realized from the 
6.25% general rate on the selling price of Illinois-mined coal 
that was sold to an eligible business. For purposes of this 
paragraph, the term "eligible business" means a new electric 
generating facility certified pursuant to Section 605-332 of 
the Department of Commerce and Economic Opportunity Law of the 
Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, 
the McCormick Place Expansion Project Fund, the Illinois Tax 
Increment Fund, and the Energy Infrastructure Fund pursuant to 
the preceding paragraphs or in any amendments to this Section 
hereafter enacted, beginning on the first day of the first 
calendar month to occur on or after August 26, 2014 (the 
effective date of Public Act 98-1098), each month, from the
collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit
the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "private public agreement", and "public agency" have meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

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<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Deposit</th>
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<td>$331,200,000</td>
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Of the remainder of the moneys received by the Department pursuant to this Act, 75% shall be paid into the General Revenue Fund of the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the taxpayer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the
gross receipts reported to the Department of Revenue for the same period, the taxpayer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The taxpayer's annual return to the Department shall also disclose the cost of goods sold by the taxpayer during the year covered by such return, opening and closing inventories of such goods for such year, cost of goods used from stock or taken from stock and given away by the taxpayer during such year, pay roll information of the taxpayer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such taxpayer as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the
Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The foregoing portion of this Section concerning the filing of an annual information return shall not apply to a serviceman who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose
products are sold by numerous servicemen in Illinois, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the servicemen who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

Section 25-120. The Retailers' Occupation Tax is amended by changing Section 3 as follows:

(35 ILCS 120/3) (from Ch. 120, par. 442)

Sec. 3. Except as provided in this Section, on or before the twentieth day of each calendar month, every person engaged in the business of selling tangible personal property at retail in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the seller;

2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of selling tangible personal property at retail in this State;

3. Total amount of receipts received by him during the
preceding calendar month or quarter, as the case may be, from sales of tangible personal property, and from services furnished, by him during such preceding calendar month or quarter;

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return is filed;

5. Deductions allowed by law;

6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed;

7. The amount of credit provided in Section 2d of this Act;

8. The amount of tax due;

9. The signature of the taxpayer; and

10. Such other reasonable information as the Department may require.

On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in


filing electronically may petition the Department to waive the electronic filing requirement.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Each return shall be accompanied by the statement of prepaid tax issued pursuant to Section 2e for which credit is claimed.

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchaser Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to
September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;

2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due; and

6. Such other reasonable information as the Department may require.

Beginning on October 1, 2003, any person who is not a
licensed distributor, importing distributor, or manufacturer, as defined in the Liquor Control Act of 1934, but is engaged in the business of selling, at retail, alcoholic liquor shall file a statement with the Department of Revenue, in a format and at a time prescribed by the Department, showing the total amount paid for alcoholic liquor purchased during the preceding month and such other information as is reasonably required by the Department. The Department may adopt rules to require that this statement be filed in an electronic or telephonic format. Such rules may provide for exceptions from the filing requirements of this paragraph. For the purposes of this paragraph, the term "alcoholic liquor" shall have the meaning prescribed in the Liquor Control Act of 1934.

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to
each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales information by electronic means, the distributor, importing distributor, or manufacturer shall furnish the sales information by personal delivery or by mail. For purposes of this paragraph, the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile.

If a total amount of less than $1 is payable, refundable or creditable, such amount shall be disregarded if it is less than 50 cents and shall be increased to $1 if it is 50 cents or more.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make
all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds
transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Any amount which is required to be shown or reported on any return or other document under this Act shall, if such amount is not a whole-dollar amount, be increased to the nearest whole-dollar amount in any case where the fractional part of a dollar is 50 cents or more, and decreased to the nearest whole-dollar amount where the fractional part of a dollar is less than 50 cents.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax
liability with the Department does not exceed $50, the
Department may authorize his returns to be filed on an annual
basis, with the return for a given year being due by January 20
of the following year.

Such quarter annual and annual returns, as to form and
substance, shall be subject to the same requirements as monthly
returns.

Notwithstanding any other provision in this Act concerning
the time within which a retailer may file his return, in the
case of any retailer who ceases to engage in a kind of business
which makes him responsible for filing returns under this Act,
such retailer shall file a final return under this Act with the
Department not more than one month after discontinuing such
business.

Where the same person has more than one business registered
with the Department under separate registrations under this
Act, such person may not file each return that is due as a
single return covering all such registered businesses, but
shall file separate returns for each such registered business.

In addition, with respect to motor vehicles, watercraft,
aircraft, and trailers that are required to be registered with
an agency of this State, except as otherwise provided in this
Section, every retailer selling this kind of tangible personal
property shall file, with the Department, upon a form to be
prescribed and supplied by the Department, a separate return
for each such item of tangible personal property which the
retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle retailer or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 2-5 of this Act, then that seller may report the transfer of all aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form.

For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the
Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

Any retailer who sells only motor vehicles, watercraft, aircraft, or trailers that are required to be registered with an agency of this State, so that all retailers' occupation tax liability is required to be reported, and is reported, on such transaction reporting returns and who is not otherwise required to file monthly or quarterly returns, need not file monthly or quarterly returns. However, those retailers shall be required to file returns on an annual basis.

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of
tax due from the retailer with respect to such transaction; the
amount of tax collected from the purchaser by the retailer on
such transaction (or satisfactory evidence that such tax is not
due in that particular instance, if that is claimed to be the
fact); the place and date of the sale; a sufficient
identification of the property sold; such other information as
is required in Section 5-402 of the Illinois Vehicle Code, and
such other information as the Department may reasonably
require.

The transaction reporting return in the case of watercraft
or aircraft must show the name and address of the seller; the
name and address of the purchaser; the amount of the selling
price including the amount allowed by the retailer for
traded-in property, if any; the amount allowed by the retailer
for the traded-in tangible personal property, if any, to the
extent to which Section 1 of this Act allows an exemption for
the value of traded-in property; the balance payable after
deducting such trade-in allowance from the total selling price;
the amount of tax due from the retailer with respect to such
transaction; the amount of tax collected from the purchaser by
the retailer on such transaction (or satisfactory evidence that
such tax is not due in that particular instance, if that is
claimed to be the fact); the place and date of the sale, a
sufficient identification of the property sold, and such other
information as the Department may reasonably require.

Such transaction reporting return shall be filed not later
than 20 days after the day of delivery of the item that is
being sold, but may be filed by the retailer at any time sooner
than that if he chooses to do so. The transaction reporting
return and tax remittance or proof of exemption from the
Illinois use tax may be transmitted to the Department by way of
the State agency with which, or State officer with whom the
tangible personal property must be titled or registered (if
titling or registration is required) if the Department and such
agency or State officer determine that this procedure will
expedite the processing of applications for title or
registration.

With each such transaction reporting return, the retailer
shall remit the proper amount of tax due (or shall submit
satisfactory evidence that the sale is not taxable if that is
the case), to the Department or its agents, whereupon the
Department shall issue, in the purchaser's name, a use tax
receipt (or a certificate of exemption if the Department is
satisfied that the particular sale is tax exempt) which such
purchaser may submit to the agency with which, or State officer
with whom, he must title or register the tangible personal
property that is involved (if titling or registration is
required) in support of such purchaser's application for an
Illinois certificate or other evidence of title or registration
to such tangible personal property.

No retailer's failure or refusal to remit tax under this
Act precludes a user, who has paid the proper tax to the
retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of the tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property
returned to the seller, shall be allowed as a deduction under
subdivision 5 of his monthly or quarterly return, as the case
may be, in case the seller had theretofore included the
receipts from the sale of such tangible personal property in a
return filed by him and had paid the tax imposed by this Act
with respect to such receipts.

Where the seller is a corporation, the return filed on
behalf of such corporation shall be signed by the president,
vice-president, secretary or treasurer or by the properly
accredited agent of such corporation.

Where the seller is a limited liability company, the return
filed on behalf of the limited liability company shall be
signed by a manager, member, or properly accredited agent of
the limited liability company.

Except as provided in this Section, the retailer filing the
return under this Section shall, at the time of filing such
return, pay to the Department the amount of tax imposed by this
Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
on and after January 1, 1990, or $5 per calendar year,
whichever is greater, which is allowed to reimburse the
retailer for the expenses incurred in keeping records,
preparing and filing returns, remitting the tax and supplying
data to the Department on request. Any prepayment made pursuant
to Section 2d of this Act shall be included in the amount on
which such 2.1% or 1.75% discount is computed. In the case of
retailers who report and pay the tax on a transaction by
transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return
with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the
Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made
payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of $25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to September 1, 1985 (the effective date of Public Act 84-221), each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each
payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is $25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

The provisions of this paragraph apply on and after October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes that average in excess of $20,000 per month during the preceding 4 complete calendar quarters shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which the liability is incurred. Each payment
shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than $20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The
credit evidenced by such credit memorandum may be assigned by
the taxpayer to a similar taxpayer under this Act, the Use Tax
Act, the Service Occupation Tax Act or the Service Use Tax Act,
in accordance with reasonable rules and regulations to be
prescribed by the Department. If no such request is made, the
taxpayer may credit such excess payment against tax liability
subsequently to be remitted to the Department under this Act, the
Use Tax Act, the Service Occupation Tax Act or the Service
Use Tax Act, in accordance with reasonable rules and
regulations prescribed by the Department. If the Department
subsequently determined that all or any part of the credit
taken was not actually due to the taxpayer, the taxpayer's 2.1%
and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
of the difference between the credit taken and that actually
due, and that taxpayer shall be liable for penalties and
interest on such difference.

If a retailer of motor fuel is entitled to a credit under
Section 2d of this Act which exceeds the taxpayer's liability
to the Department under this Act for the month which the
taxpayer is filing a return, the Department shall issue the
taxpayer a credit memorandum for the excess.

Beginning January 1, 1990, each month the Department shall
pay into the Local Government Tax Fund, a special fund in the
State treasury which is hereby created, the net revenue
realized for the preceding month from the 1% tax imposed under
this Act.
Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund, a special fund in the State treasury which is hereby created, 4% of the net revenue realized for the preceding month from the 6.25% general rate.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning October 1, 2009, each month the Department shall
pay into the Capital Projects Fund an amount that is equal to
an amount estimated by the Department to represent 80% of the
net revenue realized for the preceding month from the sale of
candy, grooming and hygiene products, and soft drinks that had
been taxed at a rate of 1% prior to September 1, 2009 but that
are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay
into the Clean Air Act Permit Fund 80% of the net revenue
realized for the preceding month from the 6.25% general rate on
the selling price of sorbents used in Illinois in the process
of sorbent injection as used to comply with the Environmental
Protection Act or the federal Clean Air Act, but the total
payment into the Clean Air Act Permit Fund under this Act and
the Use Tax Act shall not exceed $2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay
into the Underground Storage Tank Fund from the proceeds
collected under this Act, the Use Tax Act, the Service Use Tax
Act, and the Service Occupation Tax Act an amount equal to the
average monthly deficit in the Underground Storage Tank Fund
during the prior year, as certified annually by the Illinois
Environmental Protection Agency, but the total payment into the
Underground Storage Tank Fund under this Act, the Use Tax Act,
the Service Use Tax Act, and the Service Occupation Tax Act
shall not exceed $18,000,000 in any State fiscal year. As used
in this paragraph, the "average monthly deficit" shall be equal
to the difference between the average monthly claims for
payment by the fund and the average monthly revenues deposited
into the fund, excluding payments made pursuant to this
paragraph.

Beginning July 1, 2015, of the remainder of the moneys
received by the Department under the Use Tax Act, the Service
Use Tax Act, the Service Occupation Tax Act, and this Act, each
month the Department shall deposit $500,000 into the State
Crime Laboratory Fund.

Of the remainder of the moneys received by the Department
pursuant to this Act, (a) 1.75% thereof shall be paid into the
Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
and after July 1, 1989, 3.8% thereof shall be paid into the
Build Illinois Fund; provided, however, that if in any fiscal
year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
may be, of the moneys received by the Department and required
to be paid into the Build Illinois Fund pursuant to this Act,
Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
Act, and Section 9 of the Service Occupation Tax Act, such Acts
being hereinafter called the "Tax Acts" and such aggregate of
2.2% or 3.8%, as the case may be, of moneys being hereinafter
called the "Tax Act Amount", and (2) the amount transferred to
the Build Illinois Fund from the State and Local Sales Tax
Reform Fund shall be less than the Annual Specified Amount (as
hereinafter defined), an amount equal to the difference shall
be immediately paid into the Build Illinois Fund from other
moneys received by the Department pursuant to the Tax Acts; the
"Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Specified Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1986</td>
<td>$54,800,000</td>
</tr>
<tr>
<td>1987</td>
<td>$76,650,000</td>
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<tr>
<td>1988</td>
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<td>1991</td>
<td>$145,470,000</td>
</tr>
<tr>
<td>1992</td>
<td>$182,730,000</td>
</tr>
<tr>
<td>1993</td>
<td>$206,520,000;</td>
</tr>
</tbody>
</table>

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to
this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this
sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993</td>
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<tr>
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<td>Year</td>
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<td>------</td>
<td>------------</td>
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<td>1997</td>
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<tr>
<td>2018</td>
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<tr>
<td>2019</td>
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<td>2020</td>
<td>233,000,000</td>
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<tr>
<td>2021</td>
<td>246,000,000</td>
</tr>
<tr>
<td>2022</td>
<td>260,000,000</td>
</tr>
<tr>
<td>Year</td>
<td>Amount</td>
</tr>
<tr>
<td>------</td>
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<td>2031</td>
<td>350,000,000</td>
</tr>
<tr>
<td>2032</td>
<td>350,000,000</td>
</tr>
</tbody>
</table>

and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits
required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.
Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate
Subject to successful execution and delivery of a public private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers’ Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "private public agreement", and "public agency" have meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>$200,000,000</td>
</tr>
<tr>
<td>2025</td>
<td>$206,000,000</td>
</tr>
<tr>
<td>2026</td>
<td>$212,200,000</td>
</tr>
</tbody>
</table>
Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not
less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by
the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.
Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section
commits a business offense and is subject to a fine not to exceed $250.

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)
ARTICLE 30. REBUILD ILLINOIS GRANT PROGRAM

Section 30-1. Short title. This Article may be cited as the Rebuild Illinois Grant Program Act. References in this Article to "this Act" mean this Article.

Section 30-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by adding Section 605-1025 as follows:

(20 ILCS 605/605-1025 new)

Sec. 605-1025. Human Services Capital Investment Grant Program.

(a) The Department of Commerce and Economic Opportunity, in coordination with the Department of Human Services, shall establish a Human Services Capital Investment Grant Program. The Department shall, subject to appropriation, make capital improvement grants to human services providers serving low-income or marginalized populations. The Build Illinois Bond Fund shall be the source of funding for the program. Eligible grant recipients shall be human services providers that offer facilities and services in a manner that supports and fulfills the mission of Department of Human Services. Eligible grant recipients include but are not limited to, domestic violence shelters, rape crisis centers, comprehensive youth services, teen REACH providers, supportive housing...
providers, developmental disability community providers, behavioral health providers, and other community-based providers. Eligible grant recipients have no entitlement to a grant under this Section.

(b) The Department, in consultation with the Department of Human Services, shall adopt rules to implement this Section and shall create a competitive application procedure for grants to be awarded. The rules shall specify the manner of applying for grants; grantees eligibility requirements; project eligibility requirements; restrictions on the use of grant moneys; the manner in which grantees must account for the use of grant moneys; and any other provision that the Department of Commerce and Economic Opportunity or Department of Human Services determine to be necessary or useful for the administration of this Section. Rules may include a requirement for grantees to provide local matching funds in an amount equal to a specific percentage of the grant.

(c) The Department of Human Services shall establish standards for determining the priorities concerning the necessity for capital facilities for the provision of human services based on data available to the Department.

(d) No portion of a human services capital investment grant awarded under this Section may be used by a grantee to pay for any on-going operational costs or outstanding debt.

Section 30-10. The Department of Transportation Law of the
Civil Administrative Code of Illinois is amended by changing Section 2705-285 as follows:

(20 ILCS 2705/2705-285) (was 20 ILCS 2705/49.06b)
Sec. 2705-285. Ports and waterways.

(a) The Department has the power to undertake port and waterway development planning and studies of port and waterway development problems and to provide technical assistance to port districts and units of local government in connection with port and waterway development activities. The Department may provide financial assistance for the ordinary and contingent expenses of port districts upon the terms and conditions that the Department finds necessary to aid in the development of those districts.

(b) The Department shall coordinate all its activities under this Section with the Department of Commerce and Economic Opportunity.

(c) The Department, in coordination with the Department of Commerce and Economic Opportunity, shall establish a Port Facilities Capital Investment Grant Program. The Department shall, subject to appropriation, make capital improvement grants to port districts. The Multi-modal Transportation Bond Fund shall be the source of funding for the program. Eligible grant recipients shall be public port districts that offer facilities and services in a manner that supports and fulfills the mission of the Department. Eligible grant recipients have
(d) The Department, in consultation with the Department of Commerce and Economic Opportunity, shall adopt rules to implement this Section and shall create a competitive application procedure for grants to be awarded. The rules shall specify: the manner of applying for grants; grantee eligibility requirements; project eligibility requirements; restrictions on the use of grant moneys; the manner in which grantees must account for the use of grant moneys; and any other provision that the Department or the Department of Commerce and Economic Opportunity determine to be necessary or useful for the administration of this Section. Rules may include a requirement for grantees to provide local matching funds in an amount equal to a specific percentage of the grant.

(e) The Department of Commerce and Economic Opportunity shall establish standards for determining the priorities concerning the necessity for capital facilities for ports based on data available to the Department.

(f) No portion of a capital investment grant awarded under this Section may be used by a grantee to pay for any on-going operational costs or outstanding debt.

(Source: P.A. 94-793, eff. 5-19-06.)

Section 30-15. The Capital Development Board Act is amended by adding Section 20 as follows:
Sec. 20. Hospital and Healthcare Transformation Capital Investment Grant Program.

(a) The Capital Development Board, in coordination with the Department of Healthcare and Family Services, shall establish a Hospital and Healthcare Transformation Capital Investment Grant Program. The Board shall, subject to appropriation, make capital improvement grants to Illinois hospitals licensed under the Hospital Licensing Act and other qualified healthcare providers serving the people of Illinois. The Build Illinois Bond Fund shall be the source of funding for the program. Eligible grant recipients shall be hospitals and other healthcare providers that offer facilities and services in a manner that supports and fulfills the mission of Department of Healthcare and Family Services. Eligible grant recipients have no entitlement to a grant under this Section.

(b) The Capital Development Board, in consultation with the Department of Healthcare and Family Services shall adopt rules to implement this Section and shall create a competitive application procedure for grants to be awarded. The rules shall specify: the manner of applying for grants; grantee eligibility requirements; project eligibility requirements; restrictions on the use of grant moneys; the manner in grantees must account for the use of grant moneys; and any other provision that the Capital Development Board or Department of Healthcare and Family Services determine to be necessary or useful for the
administration of this Section. Rules may include a requirement
for grantees to provide local matching funds in an amount equal
to a certain percentage of the grant.

(c) The Department of Healthcare and Family Services shall
establish standards for the determination of priority needs
concerning health care transformation based on projects
located in communities in the State with the greatest
utilization of Medicaid services or underserved communities,
including, but not limited to Safety Net Hospitals and Critical
Access Hospitals, utilizing data available to the Department.

(d) Nothing in this Section shall exempt nor relieve any
healthcare provider receiving a grant under this Section from
any requirement of the Illinois Health Facilities Planning Act.

(e) No portion of a healthcare transformation capital
investment program grant awarded under this Section may be used
by a hospital or other healthcare provider to pay for any
on-going operational costs, pay outstanding debt, or be
allocated to an endowment or other invested fund.

Section 30-20. The Private Colleges and Universities
Capital Distribution Formula Act is amended by changing
Sections 25-5, 25-10, and 25-15 and by adding Section 25-7 as
follows:

(30 ILCS 769/25-5)

Sec. 25-5. Definitions. In this Act:
"Independent colleges" means non-public, non-profit colleges and universities based in Illinois. The term does not include any institution that primarily or exclusively provided online education services as of the fall 2017 term.

"FTE" means full-time equivalent enrollment based on Fall 2017 Final full-time equivalent enrollment according to the Illinois Board of Higher Education.

(Source: P.A. 96-37, eff. 7-13-09.)

(30 ILCS 769/25-7 new)

Sec. 25-7. Capital Investment Grant Program.

(a) The Capital Development Board, in coordination with the Board of Higher Education, shall establish a Capital Investment Grant Program for independent colleges. The Capital Development Board shall, subject to appropriation, and subject to direction by the Board of Higher Education, make capital improvement grants to independent colleges in Illinois. The Build Illinois Bond Fund shall be the source of funding for the program. Eligible grant recipients shall be independent colleges that offer facilities and services in a manner that supports and fulfills the mission of Board of Higher Education. Eligible grant recipients have no entitlement to a grant under this Section.

(b) The Capital Development Board, in consultation with the Board of Higher Education, shall adopt rules to implement this Section and shall create an application procedure for grants to
be awarded. The rules shall specify: the manner of applying for
grants; grantee eligibility requirements; project eligibility
requirements; restrictions on the use of grant moneys; the
manner in which grantees must account for the use of grant
moneys; and any other provision that the Capital Development
Board or Board of Higher Education determine to be necessary or
useful for the administration of this Section.

(c) No portion of an independent college capital investment
program grant awarded under this Section may be used by an
independent college to pay for any on-going operational costs,
pay outstanding debt, or be allocated to an endowment or other
invested fund.

(30 ILCS 769/25-10)

Sec. 25-10. Distribution.

(a) This Section Act creates a distribution formula for
funds appropriated from the Build Illinois Bond Fund to the
Capital Development Board for the Illinois Board of Higher
Education for grants to various private colleges and
universities awarded pursuant to Section 25-7.

(b) Funds appropriated for this purpose shall be
distributed by the Illinois Board of Higher Education through a
formula to independent colleges that have been given
operational approval by the Illinois Board of Higher Education
as of the Fall 2017 2008 term. The distribution formula shall
have 2 components: a base grant portion of the appropriation
and an FTE grant portion of the appropriation. Each independent college shall be awarded both a base grant portion of the appropriation and an FTE grant portion of the appropriation.

(c) The Illinois Board of Higher Education shall distribute moneys appropriated for this purpose to independent colleges based on the following base grant criteria: for each independent college reporting between 1 and 200 FTE a base grant amount of $200,000 shall be set awarded; for each independent college reporting between 201 and 500 FTE a base grant amount of $1,000,000 shall be set awarded; for each independent college reporting between 501 and 4,000 FTE a base grant amount of $2,000,000 shall be set awarded; and for each independent college reporting 4,001 or more FTE a base grant amount of $5,000,000 shall be set awarded.

(d) If appropriations exceed the total aggregate amount of the base grants determined pursuant to subsection (c), then additional grant amounts may be set by the Board of Higher Education. The additional grants shall be distributed by the Illinois Board of Higher Education to each eligible independent college on a per capita basis as determined by the independent college's FTE as reported by the Illinois Board of Higher Education's most recent fall FTE report.

Each eligible independent college, after an appropriation has been enacted, must apply for a Capital Investment Grant in order to be eligible to receive funds under this Program. An
independent college may apply for an amount not to exceed the distribution amount determined by the Board of Higher Education pursuant to subsections (c) and (d). shall have up to 10 years from the date of appropriation to access and utilize its awarded amounts. If any independent college does not utilize its full award or a portion thereof after 10 years, the remaining funds shall be re-distributed to other independent colleges on an FTE basis.
(Source: P.A. 98-674, eff. 6-30-14.)

(30 ILCS 769/25-15)
Sec. 25-15. Transfer of funds to another independent college.
(a) If an institution received a grant under this Article and subsequently fails to meet the definition of "independent college", the remaining funds shall be re-distributed as provided in Section 25-10, unless the campus or facilities for which the grant was given are operated by another institution that qualifies as an independent college under this Article.
(b) If the facilities of a former independent college are operated by another entity that qualifies as an independent college as provided in subsection (a) of this Section, then the entire balance of the grant provided under this Article remaining on the date the former independent college ceased operations, including any amount that had been withheld after the former independent college ceased operations, shall be
transferred to the successor independent college for the
purpose of operating those facilities for the duration of the
grant.

(c) In the event that, on or before the effective date of
this amendatory Act of the 98th General Assembly, the remaining
funds have been re-allocated or re-distributed to other
independent colleges, or the Illinois Board of Higher Education
has planned for the remaining funds to be re-allocated or
re-distributed to other independent colleges, before the
5-year period provided under this Act for the utilization of
funds has ended, any funds so re-allocated or re-distributed
shall be deducted from future allocations to those other
independent colleges and re-allocated or re-distributed to the
initial institution or the successor entity operating the
facilities of the original institution if: (i) the institution
that failed to meet the definition of "independent college"
once again meets the definition of "independent college" before
the 5-year period has expired; or (ii) the facility or
facilities of the former independent college are operated by
another entity that qualifies as an independent college before
the 5-year period has expired.

(Source: P.A. 98-715, eff. 7-16-14.)

ARTICLE 35. REIMBURSEMENT RATES

Section 35-5. The Illinois Administrative Procedure Act is
amended by changing Section 5-45 as follows:

(5 ILCS 100/5-45) (from Ch. 127, par. 1005-45)

Sec. 5-45. Emergency rulemaking.

(a) "Emergency" means the existence of any situation that any agency finds reasonably constitutes a threat to the public interest, safety, or welfare.

(b) If any agency finds that an emergency exists that requires adoption of a rule upon fewer days than is required by Section 5-40 and states in writing its reasons for that finding, the agency may adopt an emergency rule without prior notice or hearing upon filing a notice of emergency rulemaking with the Secretary of State under Section 5-70. The notice shall include the text of the emergency rule and shall be published in the Illinois Register. Consent orders or other court orders adopting settlements negotiated by an agency may be adopted under this Section. Subject to applicable constitutional or statutory provisions, an emergency rule becomes effective immediately upon filing under Section 5-65 or at a stated date less than 10 days thereafter. The agency's finding and a statement of the specific reasons for the finding shall be filed with the rule. The agency shall take reasonable and appropriate measures to make emergency rules known to the persons who may be affected by them.

(c) An emergency rule may be effective for a period of not longer than 150 days, but the agency's authority to adopt an
identical rule under Section 5-40 is not precluded. No emergency rule may be adopted more than once in any 24-month period, except that this limitation on the number of emergency rules that may be adopted in a 24-month period does not apply to (i) emergency rules that make additions to and deletions from the Drug Manual under Section 5-5.16 of the Illinois Public Aid Code or the generic drug formulary under Section 3.14 of the Illinois Food, Drug and Cosmetic Act, (ii) emergency rules adopted by the Pollution Control Board before July 1, 1997 to implement portions of the Livestock Management Facilities Act, (iii) emergency rules adopted by the Illinois Department of Public Health under subsections (a) through (i) of Section 2 of the Department of Public Health Act when necessary to protect the public's health, (iv) emergency rules adopted pursuant to subsection (n) of this Section, (v) emergency rules adopted pursuant to subsection (o) of this Section, or (vi) emergency rules adopted pursuant to subsection (c-5) of this Section. Two or more emergency rules having substantially the same purpose and effect shall be deemed to be a single rule for purposes of this Section.

(c-5) To facilitate the maintenance of the program of group health benefits provided to annuitants, survivors, and retired employees under the State Employees Group Insurance Act of 1971, rules to alter the contributions to be paid by the State, annuitants, survivors, retired employees, or any combination of those entities, for that program of group health benefits,
shall be adopted as emergency rules. The adoption of those rules shall be considered an emergency and necessary for the public interest, safety, and welfare.

(d) In order to provide for the expeditious and timely implementation of the State's fiscal year 1999 budget, emergency rules to implement any provision of Public Act 90-587 or 90-588 or any other budget initiative for fiscal year 1999 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (d). The adoption of emergency rules authorized by this subsection (d) shall be deemed to be necessary for the public interest, safety, and welfare.

(e) In order to provide for the expeditious and timely implementation of the State's fiscal year 2000 budget, emergency rules to implement any provision of Public Act 91-24 or any other budget initiative for fiscal year 2000 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (e). The adoption of emergency rules authorized by this subsection (e) shall be deemed to be necessary for the public interest, safety, and welfare.
(f) In order to provide for the expeditious and timely implementation of the State's fiscal year 2001 budget, emergency rules to implement any provision of Public Act 91-712 or any other budget initiative for fiscal year 2001 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (f). The adoption of emergency rules authorized by this subsection (f) shall be deemed to be necessary for the public interest, safety, and welfare.

(g) In order to provide for the expeditious and timely implementation of the State's fiscal year 2002 budget, emergency rules to implement any provision of Public Act 92-10 or any other budget initiative for fiscal year 2002 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (g). The adoption of emergency rules authorized by this subsection (g) shall be deemed to be necessary for the public interest, safety, and welfare.

(h) In order to provide for the expeditious and timely
implementation of the State's fiscal year 2003 budget, emergency rules to implement any provision of Public Act 92-597 or any other budget initiative for fiscal year 2003 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (h). The adoption of emergency rules authorized by this subsection (h) shall be deemed to be necessary for the public interest, safety, and welfare.

(i) In order to provide for the expeditious and timely implementation of the State's fiscal year 2004 budget, emergency rules to implement any provision of Public Act 93-20 or any other budget initiative for fiscal year 2004 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (i). The adoption of emergency rules authorized by this subsection (i) shall be deemed to be necessary for the public interest, safety, and welfare.

(j) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2005 budget as provided under the Fiscal Year 2005 Budget
Implementation (Human Services) Act, emergency rules to implement any provision of the Fiscal Year 2005 Budget Implementation (Human Services) Act may be adopted in accordance with this Section by the agency charged with administering that provision, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (j). The Department of Public Aid may also adopt rules under this subsection (j) necessary to administer the Illinois Public Aid Code and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (j) shall be deemed to be necessary for the public interest, safety, and welfare.

(k) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2006 budget, emergency rules to implement any provision of Public Act 94-48 or any other budget initiative for fiscal year 2006 may be adopted in accordance with this Section by the agency charged with administering that provision or initiative, except that the 24-month limitation on the adoption of emergency rules and the provisions of Sections 5-115 and 5-125 do not apply to rules adopted under this subsection (k). The Department of Healthcare and Family Services may also adopt rules under this subsection (k) necessary to administer the Illinois Public Aid Code, the Senior Citizens and Persons with Disabilities Property Tax Relief Act, the Senior Citizens and
Disabled Persons Prescription Drug Discount Program Act (now the Illinois Prescription Drug Discount Program Act), and the Children's Health Insurance Program Act. The adoption of emergency rules authorized by this subsection (k) shall be deemed to be necessary for the public interest, safety, and welfare.

(l) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2007 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2007, including rules effective July 1, 2007, in accordance with this subsection to the extent necessary to administer the Department's responsibilities with respect to amendments to the State plans and Illinois waivers approved by the federal Centers for Medicare and Medicaid Services necessitated by the requirements of Title XIX and Title XXI of the federal Social Security Act. The adoption of emergency rules authorized by this subsection (l) shall be deemed to be necessary for the public interest, safety, and welfare.

(m) In order to provide for the expeditious and timely implementation of the provisions of the State's fiscal year 2008 budget, the Department of Healthcare and Family Services may adopt emergency rules during fiscal year 2008, including rules effective July 1, 2008, in accordance with this subsection to the extent necessary to administer the Department's responsibilities with respect to amendments to
the State plans and Illinois waivers approved by the federal
Centers for Medicare and Medicaid Services necessitated by the
requirements of Title XIX and Title XXI of the federal Social
Security Act. The adoption of emergency rules authorized by
this subsection (m) shall be deemed to be necessary for the
public interest, safety, and welfare.

(n) In order to provide for the expeditious and timely
implementation of the provisions of the State's fiscal year
2010 budget, emergency rules to implement any provision of
Public Act 96-45 or any other budget initiative authorized by
the 96th General Assembly for fiscal year 2010 may be adopted
in accordance with this Section by the agency charged with
administrating that provision or initiative. The adoption of
emergency rules authorized by this subsection (n) shall be
deemed to be necessary for the public interest, safety, and
welfare. The rulemaking authority granted in this subsection
(n) shall apply only to rules promulgated during Fiscal Year
2010.

(o) In order to provide for the expeditious and timely
implementation of the provisions of the State's fiscal year
2011 budget, emergency rules to implement any provision of
Public Act 96-958 or any other budget initiative authorized by
the 96th General Assembly for fiscal year 2011 may be adopted
in accordance with this Section by the agency charged with
administrating that provision or initiative. The adoption of
emergency rules authorized by this subsection (o) is deemed to
be necessary for the public interest, safety, and welfare. The rulemaking authority granted in this subsection (o) applies only to rules promulgated on or after July 1, 2010 (the effective date of Public Act 96-958) through June 30, 2011.

(p) In order to provide for the expeditious and timely implementation of the provisions of Public Act 97-689, emergency rules to implement any provision of Public Act 97-689 may be adopted in accordance with this subsection (p) by the agency charged with administering that provision or initiative. The 150-day limitation of the effective period of emergency rules does not apply to rules adopted under this subsection (p), and the effective period may continue through June 30, 2013. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (p). The adoption of emergency rules authorized by this subsection (p) is deemed to be necessary for the public interest, safety, and welfare.

(q) In order to provide for the expeditious and timely implementation of the provisions of Articles 7, 8, 9, 11, and 12 of Public Act 98-104, emergency rules to implement any provision of Articles 7, 8, 9, 11, and 12 of Public Act 98-104 may be adopted in accordance with this subsection (q) by the agency charged with administering that provision or initiative. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (q). The adoption of emergency rules authorized by
this subsection (q) is deemed to be necessary for the public interest, safety, and welfare.

   (r) In order to provide for the expeditious and timely implementation of the provisions of Public Act 98-651, emergency rules to implement Public Act 98-651 may be adopted in accordance with this subsection (r) by the Department of Healthcare and Family Services. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (r). The adoption of emergency rules authorized by this subsection (r) is deemed to be necessary for the public interest, safety, and welfare.

   (s) In order to provide for the expeditious and timely implementation of the provisions of Sections 5-5b.1 and 5A-2 of the Illinois Public Aid Code, emergency rules to implement any provision of Section 5-5b.1 or Section 5A-2 of the Illinois Public Aid Code may be adopted in accordance with this subsection (s) by the Department of Healthcare and Family Services. The rulemaking authority granted in this subsection (s) shall apply only to those rules adopted prior to July 1, 2015. Notwithstanding any other provision of this Section, any emergency rule adopted under this subsection (s) shall only apply to payments made for State fiscal year 2015. The adoption of emergency rules authorized by this subsection (s) is deemed to be necessary for the public interest, safety, and welfare.

   (t) In order to provide for the expeditious and timely implementation of the provisions of Article II of Public Act
99-6, emergency rules to implement the changes made by Article II of Public Act 99-6 to the Emergency Telephone System Act may be adopted in accordance with this subsection (t) by the Department of State Police. The rulemaking authority granted in this subsection (t) shall apply only to those rules adopted prior to July 1, 2016. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (t). The adoption of emergency rules authorized by this subsection (t) is deemed to be necessary for the public interest, safety, and welfare.

(u) In order to provide for the expeditious and timely implementation of the provisions of the Burn Victims Relief Act, emergency rules to implement any provision of the Act may be adopted in accordance with this subsection (u) by the Department of Insurance. The rulemaking authority granted in this subsection (u) shall apply only to those rules adopted prior to December 31, 2015. The adoption of emergency rules authorized by this subsection (u) is deemed to be necessary for the public interest, safety, and welfare.

(v) In order to provide for the expeditious and timely implementation of the provisions of Public Act 99-516, emergency rules to implement Public Act 99-516 may be adopted in accordance with this subsection (v) by the Department of Healthcare and Family Services. The 24-month limitation on the adoption of emergency rules does not apply to rules adopted under this subsection (v). The adoption of emergency rules
authorized by this subsection (v) is deemed to be necessary for
the public interest, safety, and welfare.

(w) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 99-796,
emergency rules to implement the changes made by Public Act
99-796 may be adopted in accordance with this subsection (w) by
the Adjutant General. The adoption of emergency rules
authorized by this subsection (w) is deemed to be necessary for
the public interest, safety, and welfare.

(x) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 99-906,
emergency rules to implement subsection (i) of Section 16-115D,
subsection (g) of Section 16-128A, and subsection (a) of
Section 16-128B of the Public Utilities Act may be adopted in
accordance with this subsection (x) by the Illinois Commerce
Commission. The rulemaking authority granted in this
subsection (x) shall apply only to those rules adopted within
180 days after June 1, 2017 (the effective date of Public Act
99-906). The adoption of emergency rules authorized by this
subsection (x) is deemed to be necessary for the public
interest, safety, and welfare.

(y) In order to provide for the expeditious and timely
implementation of the provisions of Public Act 100-23,
evacuation rules to implement the changes made by Public Act
100-23 to Section 4.02 of the Illinois Act on the Aging,
Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code,
Section 55-30 of the Alcoholism and Other Drug Abuse and Dependency Act, and Sections 74 and 75 of the Mental Health and Developmental Disabilities Administrative Act may be adopted in accordance with this subsection (y) by the respective Department. The adoption of emergency rules authorized by this subsection (y) is deemed to be necessary for the public interest, safety, and welfare.

(z) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-554, emergency rules to implement the changes made by Public Act 100-554 to Section 4.7 of the Lobbyist Registration Act may be adopted in accordance with this subsection (z) by the Secretary of State. The adoption of emergency rules authorized by this subsection (z) is deemed to be necessary for the public interest, safety, and welfare.

(aa) In order to provide for the expeditious and timely initial implementation of the changes made to Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code under the provisions of Public Act 100-581, the Department of Healthcare and Family Services may adopt emergency rules in accordance with this subsection (aa). The 24-month limitation on the adoption of emergency rules does not apply to rules to initially implement the changes made to Articles 5, 5A, 12, and 14 of the Illinois Public Aid Code adopted under this subsection (aa). The adoption of emergency rules authorized by this subsection (aa) is deemed to be necessary for the public interest, safety, and
(bb) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-587, emergency rules to implement the changes made by Public Act 100-587 to Section 4.02 of the Illinois Act on the Aging, Sections 5.5.4 and 5-5.4i of the Illinois Public Aid Code, subsection (b) of Section 55-30 of the Alcoholism and Other Drug Abuse and Dependency Act, Section 5-104 of the Specialized Mental Health Rehabilitation Act of 2013, and Section 75 and subsection (b) of Section 74 of the Mental Health and Developmental Disabilities Administrative Act may be adopted in accordance with this subsection (bb) by the respective Department. The adoption of emergency rules authorized by this subsection (bb) is deemed to be necessary for the public interest, safety, and welfare.

(cc) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-587, emergency rules may be adopted in accordance with this subsection (cc) to implement the changes made by Public Act 100-587 to: Sections 14-147.5 and 14-147.6 of the Illinois Pension Code by the Board created under Article 14 of the Code; Sections 15-185.5 and 15-185.6 of the Illinois Pension Code by the Board created under Article 15 of the Code; and Sections 16-190.5 and 16-190.6 of the Illinois Pension Code by the Board created under Article 16 of the Code. The adoption of emergency rules authorized by this subsection (cc) is deemed to be
necessary for the public interest, safety, and welfare.

(dd) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-864, emergency rules to implement the changes made by Public Act 100-864 to Section 3.35 of the Newborn Metabolic Screening Act may be adopted in accordance with this subsection (dd) by the Secretary of State. The adoption of emergency rules authorized by this subsection (dd) is deemed to be necessary for the public interest, safety, and welfare.

(ee) In order to provide for the expeditious and timely implementation of the provisions of Public Act 100-1172 this amendatory Act of the 100th General Assembly, emergency rules implementing the Illinois Underground Natural Gas Storage Safety Act may be adopted in accordance with this subsection by the Department of Natural Resources. The adoption of emergency rules authorized by this subsection is deemed to be necessary for the public interest, safety, and welfare.

(ff) (ee) In order to provide for the expeditious and timely initial implementation of the changes made to Articles 5A and 14 of the Illinois Public Aid Code under the provisions of Public Act 100-1181 this amendatory Act of the 100th General Assembly, the Department of Healthcare and Family Services may on a one-time-only basis adopt emergency rules in accordance with this subsection (ff) (ee). The 24-month limitation on the adoption of emergency rules does not apply to rules to initially implement the changes made to Articles 5A and 14 of
the Illinois Public Aid Code adopted under this subsection (ff). The adoption of emergency rules authorized by this subsection (ff) is deemed to be necessary for the public interest, safety, and welfare.

(gg) (ff) In order to provide for the expeditious and timely implementation of the provisions of Public Act 101-1 this amendatory Act of the 101st General Assembly, emergency rules may be adopted by the Department of Labor in accordance with this subsection (gg) (ff) to implement the changes made by Public Act 101-1 this amendatory Act of the 101st General Assembly to the Minimum Wage Law. The adoption of emergency rules authorized by this subsection (gg) (ff) is deemed to be necessary for the public interest, safety, and welfare.

(ii) In order to provide for the expeditious and timely implementation of the provisions of this amendatory Act of the 101st General Assembly, emergency rules to implement the changes made by this amendatory Act of the 101st General Assembly to Sections 5-5.4 and 5-5.4i of the Illinois Public Aid Code may be adopted in accordance with this subsection (ii) by the Department of Public Health. The adoption of emergency rules authorized by this subsection (ii) is deemed to be necessary for the public interest, safety, and welfare.

(jj) In order to provide for the expeditious and timely implementation of the provisions of this amendatory Act of the 101st General Assembly, emergency rules to implement the changes made by this amendatory Act of the 101st General
Assembly to Section 74 of the Mental Health and Developmental Disabilities Administrative Act may be adopted in accordance with this subsection (jj) by the Department of Human Services. The adoption of emergency rules authorized by this subsection (jj) is deemed to be necessary for the public interest, safety, and welfare.

(Source: P.A. 100-23, eff. 7-6-17; 100-554, eff. 11-16-17; 100-581, eff. 3-12-18; 100-587, Article 95, Section 95-5, eff. 6-4-18; 100-587, Article 110, Section 110-5, eff. 6-4-18; 100-864, eff. 8-14-18; 100-1172, eff. 1-4-19; 100-1181, eff. 3-8-19; 101-1, eff. 2-19-19; revised 4-2-19.)

Section 35-10. The Mental Health and Developmental Disabilities Administrative Act is amended by changing Section 74 as follows:

(20 ILCS 1705/74)

Sec. 74. Rates and reimbursements.

(a) Within 30 days after July 6, 2017 (the effective date of Public Act 100-23), the Department shall increase rates and reimbursements to fund a minimum of a $0.75 per hour wage increase for front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental
disabilities. The Department shall adopt rules, including emergency rules under subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(b) Rates and reimbursements. Within 30 days after the effective date of this amendatory Act of the 100th General Assembly, the Department shall increase rates and reimbursements to fund a minimum of a $0.50 per hour wage increase for front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental disabilities. The Department shall adopt rules, including emergency rules under subsection (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(c) Rates and reimbursements. Within 30 days after the effective date of this Amendatory Act of the 101st General Assembly, subject to federal approval, the Department shall increase rates and reimbursements in effect on June 30, 2019 for community-based providers for persons with Developmental Disabilities by 3.5% The Department shall adopt rules, including emergency rules under subsection (jj) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct
care staff.
(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

Section 35-15. The Illinois Public Aid Code is amended by changing Sections 5-5.4 and 5-5.4i as follows:

(305 ILCS 5/5-5.4) (from Ch. 23, par. 5-5.4)
Sec. 5-5.4. Standards of Payment - Department of Healthcare and Family Services. The Department of Healthcare and Family Services shall develop standards of payment of nursing facility and ICF/DD services in facilities providing such services under this Article which:

(1) Provide for the determination of a facility's payment for nursing facility or ICF/DD services on a prospective basis. The amount of the payment rate for all nursing facilities certified by the Department of Public Health under the ID/DD Community Care Act or the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities, Long Term Care for Under Age 22 facilities, Skilled Nursing facilities, or Intermediate Care facilities under the medical assistance program shall be prospectively established annually on the basis of historical, financial, and statistical data reflecting actual costs from prior years, which shall be applied to the current rate year and updated for inflation, except that the capital cost element for newly constructed facilities shall be based upon projected budgets. The annually
established payment rate shall take effect on July 1 in 1984 and subsequent years. No rate increase and no update for inflation shall be provided on or after July 1, 1994, unless specifically provided for in this Section. The changes made by Public Act 93-841 extending the duration of the prohibition against a rate increase or update for inflation are effective retroactive to July 1, 2004.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1998 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1998 shall include an increase of 3% plus $1.10 per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2006 shall include an increase of 3%. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care Facilities for the Developmentally Disabled or Long Term Care for Under Age 22 facilities, the rates taking effect on January 1, 2009 shall include an increase sufficient to provide a $0.50 per hour wage
increase for non-executive staff. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities the rates taking effect within 30 days after July 6, 2017 (the effective date of Public Act 100-23) shall include an increase sufficient to provide a $0.75 per hour wage increase for non-executive staff. The Department shall adopt rules, including emergency rules under subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph. For facilities licensed by the Department of Public Health under the ID/DD Community Care Act as ID/DD Facilities and under the MC/DD Act as MC/DD Facilities, the rates taking effect within 30 days after the effective date of this amendatory Act of the 100th General Assembly shall include an increase sufficient to provide a $0.50 per hour wage increase for non-executive front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff. The Department shall adopt rules, including emergency rules under subsection (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this paragraph.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 1999
shall include an increase of 1.6% plus $3.00 per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 1999 shall include an increase of 1.6% and, for services provided on or after October 1, 1999, shall be increased by $4.00 per resident-day, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on July 1, 2000 shall include an increase of 2.5% per resident-day, as defined by the Department. For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Skilled Nursing facilities or Intermediate Care facilities, the rates taking effect on July 1, 2000 shall include an increase of 2.5% per resident-day, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, a new payment methodology must be implemented for the nursing component of the rate effective July 1, 2003. The Department of Public Aid (now Healthcare and Family Services) shall develop the new payment methodology using the Minimum Data Set (MDS) as the instrument to collect information concerning nursing home resident condition
necessary to compute the rate. The Department shall develop the new payment methodology to meet the unique needs of Illinois nursing home residents while remaining subject to the appropriations provided by the General Assembly. A transition period from the payment methodology in effect on June 30, 2003 to the payment methodology in effect on July 1, 2003 shall be provided for a period not exceeding 3 years and 184 days after implementation of the new payment methodology as follows:

(A) For a facility that would receive a lower nursing component rate per patient day under the new system than the facility received effective on the date immediately preceding the date that the Department implements the new payment methodology, the nursing component rate per patient day for the facility shall be held at the level in effect on the date immediately preceding the date that the Department implements the new payment methodology until a higher nursing component rate of reimbursement is achieved by that facility.

(B) For a facility that would receive a higher nursing component rate per patient day under the payment methodology in effect on July 1, 2003 than the facility received effective on the date immediately preceding the date that the Department implements the new payment methodology, the nursing component rate per patient day for the facility shall be adjusted.

(C) Notwithstanding paragraphs (A) and (B), the
nursing component rate per patient day for the facility shall be adjusted subject to appropriations provided by the General Assembly.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under Age 22 facilities, the rates taking effect on March 1, 2001 shall include a statewide increase of 7.85%, as defined by the Department.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, except facilities participating in the Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, the numerator of the ratio used by the Department of Healthcare and Family Services to compute the rate payable under this Section using the Minimum Data Set (MDS) methodology shall incorporate the following annual amounts as the additional funds appropriated to the Department specifically to pay for rates based on the MDS nursing component methodology in excess of the funding in effect on December 31, 2006:

(i) For rates taking effect January 1, 2007, $60,000,000.

(ii) For rates taking effect January 1, 2008,
$110,000,000.

(iii) For rates taking effect January 1, 2009, $194,000,000.

(iv) For rates taking effect April 1, 2011, or the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 96th General Assembly, $416,500,000 or an amount as may be necessary to complete the transition to the MDS methodology for the nursing component of the rate. Increased payments under this item (iv) are not due and payable, however, until (i) the methodologies described in this paragraph are approved by the federal government in an appropriate State Plan amendment and (ii) the assessment imposed by Section 5B-2 of this Code is determined to be a permissible tax under Title XIX of the Social Security Act.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the support component of the rates taking effect on January 1, 2008 shall be computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or Long Term Care for Under
Age 22 facilities, the rates taking effect on April 1, 2002 shall include a statewide increase of 2.0%, as defined by the Department. This increase terminates on July 1, 2002; beginning July 1, 2002 these rates are reduced to the level of the rates in effect on March 31, 2002, as defined by the Department.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on July 1, 2001 shall be computed using the most recent cost reports on file with the Department of Public Aid no later than April 1, 2000, updated for inflation to January 1, 2001. For rates effective July 1, 2001 only, rates shall be the greater of the rate computed for July 1, 2001 or the rate effective on June 30, 2001.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the Illinois Department shall determine by rule the rates taking effect on July 1, 2002, which shall be 5.9% less than the rates in effect on June 30, 2002.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, if the payment methodologies required under Section 5A-12 and the waiver granted under 42...
CFR 433.68 are approved by the United States Centers for Medicare and Medicaid Services, the rates taking effect on July 1, 2004 shall be 3.0% greater than the rates in effect on June 30, 2004. These rates shall take effect only upon approval and implementation of the payment methodologies required under Section 5A-12.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, the rates taking effect on January 1, 2005 shall be 3% more than the rates in effect on December 31, 2004.

Notwithstanding any other provision of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as skilled nursing facilities or intermediate care facilities, effective January 1, 2009, the per diem support component of the rates effective on January 1, 2008, computed using the most recent cost reports on file with the Department of Healthcare and Family Services no later than April 1, 2005, updated for inflation to January 1, 2006, shall be increased to the amount that would have been derived using standard Department of Healthcare and Family Services methods, procedures, and inflators.

Notwithstanding any other provisions of this Section, for facilities licensed by the Department of Public Health under the Nursing Home Care Act as intermediate care facilities that
are federally defined as Institutions for Mental Disease, or facilities licensed by the Department of Public Health under the Specialized Mental Health Rehabilitation Act of 2013, a socio-development component rate equal to 6.6% of the facility's nursing component rate as of January 1, 2006 shall be established and paid effective July 1, 2006. The socio-development component of the rate shall be increased by a factor of 2.53 on the first day of the month that begins at least 45 days after January 11, 2008 (the effective date of Public Act 95-707). As of August 1, 2008, the socio-development component rate shall be equal to 6.6% of the facility's nursing component rate as of January 1, 2006, multiplied by a factor of 3.53. For services provided on or after April 1, 2011, or the first day of the month that begins at least 45 days after the effective date of this amendatory Act of the 96th General Assembly, whichever is later, the Illinois Department may by rule adjust these socio-development component rates, and may use different adjustment methodologies for those facilities participating, and those not participating, in the Illinois Department's demonstration program pursuant to the provisions of Title 77, Part 300, Subpart T of the Illinois Administrative Code, but in no case may such rates be diminished below those in effect on August 1, 2008.

For facilities licensed by the Department of Public Health under the Nursing Home Care Act as Intermediate Care for the Developmentally Disabled facilities or as long-term care
facilities for residents under 22 years of age, the rates
taking effect on July 1, 2003 shall include a statewide
increase of 4%, as defined by the Department.

For facilities licensed by the Department of Public Health
under the Nursing Home Care Act as Intermediate Care for the
Developmentally Disabled facilities or Long Term Care for Under
Age 22 facilities, the rates taking effect on the first day of
the month that begins at least 45 days after the effective date
of this amendatory Act of the 95th General Assembly shall
include a statewide increase of 2.5%, as defined by the
Department.

Notwithstanding any other provision of this Section, for
facilities licensed by the Department of Public Health under
the Nursing Home Care Act as skilled nursing facilities or
intermediate care facilities, effective January 1, 2005,
facility rates shall be increased by the difference between (i)
a facility's per diem property, liability, and malpractice
insurance costs as reported in the cost report filed with the
Department of Public Aid and used to establish rates effective
July 1, 2001 and (ii) those same costs as reported in the
facility's 2002 cost report. These costs shall be passed
through to the facility without caps or limitations, except for
adjustments required under normal auditing procedures.

Rates established effective each July 1 shall govern
payment for services rendered throughout that fiscal year,
except that rates established on July 1, 1996 shall be
increased by 6.8% for services provided on or after January 1, 1997. Such rates will be based upon the rates calculated for the year beginning July 1, 1990, and for subsequent years thereafter until June 30, 2001 shall be based on the facility cost reports for the facility fiscal year ending at any point in time during the previous calendar year, updated to the midpoint of the rate year. The cost report shall be on file with the Department no later than April 1 of the current rate year. Should the cost report not be on file by April 1, the Department shall base the rate on the latest cost report filed by each skilled care facility and intermediate care facility, updated to the midpoint of the current rate year. In determining rates for services rendered on and after July 1, 1985, fixed time shall not be computed at less than zero. The Department shall not make any alterations of regulations which would reduce any component of the Medicaid rate to a level below what that component would have been utilizing in the rate effective on July 1, 1984.

(2) Shall take into account the actual costs incurred by facilities in providing services for recipients of skilled nursing and intermediate care services under the medical assistance program.

(3) Shall take into account the medical and psycho-social characteristics and needs of the patients.

(4) Shall take into account the actual costs incurred by facilities in meeting licensing and certification standards
imposed and prescribed by the State of Illinois, any of its political subdivisions or municipalities and by the U.S. Department of Health and Human Services pursuant to Title XIX of the Social Security Act.

The Department of Healthcare and Family Services shall develop precise standards for payments to reimburse nursing facilities for any utilization of appropriate rehabilitative personnel for the provision of rehabilitative services which is authorized by federal regulations, including reimbursement for services provided by qualified therapists or qualified assistants, and which is in accordance with accepted professional practices. Reimbursement also may be made for utilization of other supportive personnel under appropriate supervision.

The Department shall develop enhanced payments to offset the additional costs incurred by a facility serving exceptional need residents and shall allocate at least $4,000,000 of the funds collected from the assessment established by Section 5B-2 of this Code for such payments. For the purpose of this Section, "exceptional needs" means, but need not be limited to, ventilator care and traumatic brain injury care. The enhanced payments for exceptional need residents under this paragraph are not due and payable, however, until (i) the methodologies described in this paragraph are approved by the federal government in an appropriate State Plan amendment and (ii) the assessment imposed by Section 5B-2 of this Code is determined
to be a permissible tax under Title XIX of the Social Security Act.

Beginning January 1, 2014 the methodologies for reimbursement of nursing facility services as provided under this Section 5-5.4 shall no longer be applicable for services provided on or after January 1, 2014.

No payment increase under this Section for the MDS methodology, exceptional care residents, or the socio-development component rate established by Public Act 96-1530 of the 96th General Assembly and funded by the assessment imposed under Section 5B-2 of this Code shall be due and payable until after the Department notifies the long-term care providers, in writing, that the payment methodologies to long-term care providers required under this Section have been approved by the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services and the waivers under 42 CFR 433.68 for the assessment imposed by this Section, if necessary, have been granted by the Centers for Medicare and Medicaid Services of the U.S. Department of Health and Human Services. Upon notification to the Department of approval of the payment methodologies required under this Section and the waivers granted under 42 CFR 433.68, all increased payments otherwise due under this Section prior to the date of notification shall be due and payable within 90 days of the date federal approval is received.

On and after July 1, 2012, the Department shall reduce any
rate of reimbursement for services or other payments or alter
any methodologies authorized by this Code to reduce any rate of
reimbursement for services or other payments in accordance with
Section 5-5e.

For facilities licensed by the Department of Public Health
under the ID/DD Community Care Act as ID/DD Facilities and
under the MC/DD Act as MC/DD Facilities, subject to federal
approval, the rates taking effect for services delivered on or
after August 1, 2019 shall be increased by 3.5% over the rates
in effect on June 30, 2019. The Department shall adopt rules,
including emergency rules under subsection (ii) of Section 5-45
of the Illinois Administrative Procedure Act, to implement the
provisions of this Section, including wage increases for direct
care staff.

(Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

(305 ILCS 5/5-5.4i)

Sec. 5-5.4i. Rates and reimbursements.

(a) Within 30 days after July 6, 2017 (the effective date
of Public Act 100-23), the Department shall increase rates and
reimbursements to fund a minimum of a $0.75 per hour wage
increase for front-line personnel, including, but not limited
to, direct support persons, aides, front-line supervisors,
qualified intellectual disabilities professionals, nurses, and
non-administrative support staff working in community-based
provider organizations serving individuals with developmental
disabilities. The Department shall adopt rules, including emergency rules under subsection (y) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(b) Rates and reimbursements. Within 30 days after June 4, 2018 (the effective date of Public Act 100-587) this amendatory Act of the 100th General Assembly, the Department shall increase rates and reimbursements to fund a minimum of a $0.50 per hour wage increase for front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental disabilities. The Department shall adopt rules, including emergency rules under subsection (bb) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section.

(c) Within 30 days after the effective date of this Amendatory Act of the 101st General Assembly, subject to federal approval, the Department shall increase rates and reimbursements in effect on June 30, 2019 for community-based providers for persons with Developmental Disabilities by 3.5%. The Department shall adopt rules, including emergency rules under subsection (ii) of Section 5-45 of the Illinois Administrative Procedure Act, to implement the provisions of this Section, including wage increases for direct care staff.
ARTICLE 50. AMENDATORY PROVISIONS

Section 50-5. The General Assembly Compensation Act is amended by changing Section 1 as follows:

(25 ILCS 115/1) (from Ch. 63, par. 14)

Sec. 1. Each member of the General Assembly shall receive an annual salary of $28,000 or as set by the Compensation Review Board, whichever is greater. The following named officers, committee chairmen and committee minority spokesmen shall receive additional amounts per year for their services as such officers, committee chairmen and committee minority spokesmen respectively, as set by the Compensation Review Board or, as follows, whichever is greater: Beginning the second Wednesday in January 1989, the Speaker and the minority leader of the House of Representatives and the President and the minority leader of the Senate, $16,000 each; the majority leader in the House of Representatives $13,500; 6 assistant majority leaders and 5 assistant minority leaders in the Senate, $12,000 each; 6 assistant majority leaders and 6 assistant minority leaders in the House of Representatives, $10,500 each; 2 Deputy Majority leaders in the House of Representatives, $11,500 each; and 2 Deputy Minority leaders in the House of Representatives, $11,500 each; the majority caucus
chairman and minority caucus chairman in the Senate, $12,000 each; and beginning the second Wednesday in January, 1989, the majority conference chairman and the minority conference chairman in the House of Representatives, $10,500 each; beginning the second Wednesday in January, 1989, the chairman and minority spokesman of each standing committee of the Senate, except the Rules Committee, the Committee on Committees, and the Committee on Assignment of Bills, $6,000 each; and beginning the second Wednesday in January, 1989, the chairman and minority spokesman of each standing and select committee of the House of Representatives, $6,000 each; and beginning fiscal year 2020 the majority leader in the Senate, an amount equal to the majority leader in the House. A member who serves in more than one position as an officer, committee chairman, or committee minority spokesman shall receive only one additional amount based on the position paying the highest additional amount. The compensation provided for in this Section to be paid per year to members of the General Assembly, including the additional sums payable per year to officers of the General Assembly shall be paid in 12 equal monthly installments. The first such installment is payable on January 31, 1977. All subsequent equal monthly installments are payable on the last working day of the month. A member who has held office any part of a month is entitled to compensation for an entire month.

Mileage shall be paid at the rate of 20 cents per mile
before January 9, 1985, and at the mileage allowance rate in effect under regulations promulgated pursuant to 5 U.S.C. 5707(b)(2) beginning January 9, 1985, for the number of actual highway miles necessarily and conveniently traveled by the most feasible route to be present upon convening of the sessions of the General Assembly by such member in each and every trip during each session in going to and returning from the seat of government, to be computed by the Comptroller. A member traveling by public transportation for such purposes, however, shall be paid his actual cost of that transportation instead of on the mileage rate if his cost of public transportation exceeds the amount to which he would be entitled on a mileage basis. No member may be paid, whether on a mileage basis or for actual costs of public transportation, for more than one such trip for each week the General Assembly is actually in session. Each member shall also receive an allowance of $36 per day for lodging and meals while in attendance at sessions of the General Assembly before January 9, 1985; beginning January 9, 1985, such food and lodging allowance shall be equal to the amount per day permitted to be deducted for such expenses under the Internal Revenue Code; however, beginning May 31, 1995, no allowance for food and lodging while in attendance at sessions is authorized for periods of time after the last day in May of each calendar year, except (i) if the General Assembly is convened in special session by either the Governor or the presiding officers of both houses, as provided by subsection
(b) of Section 5 of Article IV of the Illinois Constitution or
(ii) if the General Assembly is convened to consider bills
vetoed, item vetoed, reduced, or returned with specific
recommendations for change by the Governor as provided in
Section 9 of Article IV of the Illinois Constitution. For
fiscal year 2011 and for session days in fiscal years 2012,
2013, 2014, 2015, 2016, 2017, 2018, and 2019 only (i) the
allowance for lodging and meals is $111 per day and (ii)
mileage for automobile travel shall be reimbursed at a rate of
$0.39 per mile.

Notwithstanding any other provision of law to the contrary,
beginning in fiscal year 2012, travel reimbursement for General
Assembly members on non-session days shall be calculated using
the guidelines set forth by the Legislative Travel Control
Board, except that fiscal year 2012, 2013, 2014, 2015, 2016,
2017, 2018, and 2019 mileage reimbursement is set at a rate of
$0.39 per mile.

If a member dies having received only a portion of the
amount payable as compensation, the unpaid balance shall be
paid to the surviving spouse of such member, or, if there be
none, to the estate of such member.

(Source: P.A. 99-355, eff. 8-13-15; 99-523, eff. 6-30-16;
100-25, eff. 7-26-17; 100-587, eff. 6-4-18.)

Section 50-10. The School Code is amended by changing
Section 14-7.02 as follows:
Sec. 14-7.02. Children attending private schools, public out-of-state schools, public school residential facilities or private special education facilities. The General Assembly recognizes that non-public schools or special education facilities provide an important service in the educational system in Illinois.

If because of his or her disability the special education program of a district is unable to meet the needs of a child and the child attends a non-public school or special education facility, a public out-of-state school or a special education facility owned and operated by a county government unit that provides special educational services required by the child and is in compliance with the appropriate rules and regulations of the State Superintendent of Education, the school district in which the child is a resident shall pay the actual cost of tuition for special education and related services provided during the regular school term and during the summer school term if the child's educational needs so require, excluding room, board and transportation costs charged the child by that non-public school or special education facility, public out-of-state school or county special education facility, or $4,500 per year, whichever is less, and shall provide him any necessary transportation. "Nonpublic special education facility" shall include a residential facility, within or
without the State of Illinois, which provides special education and related services to meet the needs of the child by utilizing private schools or public schools, whether located on the site or off the site of the residential facility.

The State Board of Education shall promulgate rules and regulations for determining when placement in a private special education facility is appropriate. Such rules and regulations shall take into account the various types of services needed by a child and the availability of such services to the particular child in the public school. In developing these rules and regulations the State Board of Education shall consult with the Advisory Council on Education of Children with Disabilities and hold public hearings to secure recommendations from parents, school personnel, and others concerned about this matter.

The State Board of Education shall also promulgate rules and regulations for transportation to and from a residential school. Transportation to and from home to a residential school more than once each school term shall be subject to prior approval by the State Superintendent in accordance with the rules and regulations of the State Board.

A school district making tuition payments pursuant to this Section is eligible for reimbursement from the State for the amount of such payments actually made in excess of the district per capita tuition charge for students not receiving special education services. Such reimbursement shall be approved in accordance with Section 14-12.01 and each district shall file
its claims, computed in accordance with rules prescribed by the State Board of Education, on forms prescribed by the State Superintendent of Education. Data used as a basis of reimbursement claims shall be for the preceding regular school term and summer school term. Each school district shall transmit its claims to the State Board of Education on or before August 15. The State Board of Education, before approving any such claims, shall determine their accuracy and whether they are based upon services and facilities provided under approved programs. Upon approval the State Board shall cause vouchers to be prepared showing the amount due for payment of reimbursement claims to school districts, for transmittal to the State Comptroller on the 30th day of September, December, and March, respectively, and the final voucher, no later than June 20. If the money appropriated by the General Assembly for such purpose for any year is insufficient, it shall be apportioned on the basis of the claims approved.

No child shall be placed in a special education program pursuant to this Section if the tuition cost for special education and related services increases more than 10 percent over the tuition cost for the previous school year or exceeds $4,500 per year unless such costs have been approved by the Illinois Purchased Care Review Board. The Illinois Purchased Care Review Board shall consist of the following persons, or their designees: the Directors of Children and Family Services,
Public Health, Public Aid, and the Governor's Office of Management and Budget; the Secretary of Human Services; the State Superintendent of Education; and such other persons as the Governor may designate. The Review Board shall also consist of one non-voting member who is an administrator of a private, nonpublic, special education school. The Review Board shall establish rules and regulations for its determination of allowable costs and payments made by local school districts for special education, room and board, and other related services provided by non-public schools or special education facilities and shall establish uniform standards and criteria which it shall follow. The Review Board shall approve the usual and customary rate or rates of a special education program that (i) is offered by an out-of-state, non-public provider of integrated autism specific educational and autism specific residential services, (ii) offers 2 or more levels of residential care, including at least one locked facility, and (iii) serves 12 or fewer Illinois students.

In determining rates based on allowable costs, the Review Board shall consider any wage increases awarded by the General Assembly to front line personnel defined as direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in service settings in community-based settings within the State and adjust customary rates or rates of a special education program to be equitable to the wage
increase awarded to similar staff positions in a community residential setting. Any wage increase awarded by the General Assembly to front line personnel defined as direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based settings within the State, including the $0.75 per hour increase contained in Public Act 100-23 and the $0.50 per hour increase included in Public Act 100-23, shall also be a basis for any facility covered by this Section to appeal its rate before the Review Board under the process defined in Title 89, Part 900, Section 340 of the Illinois Administrative Code. Illinois Administrative Code Title 89, Part 900, Section 342 shall be updated to recognize wage increases awarded to community-based settings to be a basis for appeal. However, any wage increase that is captured upon appeal from a previous year shall not be counted by the Review Board as revenue for the purpose of calculating a facility's future rate.

Any definition used by the Review Board in administrative rule or policy to define "related organizations" shall include any and all exceptions contained in federal law or regulation as it pertains to the federal definition of "related organizations".

The Review Board shall establish uniform definitions and criteria for accounting separately by special education, room and board and other related services costs. The Board shall
also establish guidelines for the coordination of services and financial assistance provided by all State agencies to assure that no otherwise qualified child with a disability receiving services under Article 14 shall be excluded from participation in, be denied the benefits of or be subjected to discrimination under any program or activity provided by any State agency.

The Review Board shall review the costs for special education and related services provided by non-public schools or special education facilities and shall approve or disapprove such facilities in accordance with the rules and regulations established by it with respect to allowable costs.

The State Board of Education shall provide administrative and staff support for the Review Board as deemed reasonable by the State Superintendent of Education. This support shall not include travel expenses or other compensation for any Review Board member other than the State Superintendent of Education.

The Review Board shall seek the advice of the Advisory Council on Education of Children with Disabilities on the rules and regulations to be promulgated by it relative to providing special education services.

If a child has been placed in a program in which the actual per pupil costs of tuition for special education and related services based on program enrollment, excluding room, board and transportation costs, exceed $4,500 and such costs have been approved by the Review Board, the district shall pay such total costs which exceed $4,500. A district making such tuition
payments in excess of $4,500 pursuant to this Section shall be
responsible for an amount in excess of $4,500 equal to the
district per capita tuition charge and shall be eligible for
reimbursement from the State for the amount of such payments
actually made in excess of the districts per capita tuition
charge for students not receiving special education services.

If a child has been placed in an approved individual
program and the tuition costs including room and board costs
have been approved by the Review Board, then such room and
board costs shall be paid by the appropriate State agency
subject to the provisions of Section 14-8.01 of this Act. Room
and board costs not provided by a State agency other than the
State Board of Education shall be provided by the State Board
of Education on a current basis. In no event, however, shall
the State's liability for funding of these tuition costs begin
until after the legal obligations of third party payors have
been subtracted from such costs. If the money appropriated by
the General Assembly for such purpose for any year is
insufficient, it shall be apportioned on the basis of the
claims approved. Each district shall submit estimated claims to
the State Superintendent of Education. Upon approval of such
claims, the State Superintendent of Education shall direct the
State Comptroller to make payments on a monthly basis. The
frequency for submitting estimated claims and the method of
determining payment shall be prescribed in rules and
regulations adopted by the State Board of Education. Such
current state reimbursement shall be reduced by an amount equal
to the proceeds which the child or child's parents are eligible
to receive under any public or private insurance or assistance
program. Nothing in this Section shall be construed as
relieving an insurer or similar third party from an otherwise
valid obligation to provide or to pay for services provided to
a child with a disability.

If it otherwise qualifies, a school district is eligible
for the transportation reimbursement under Section 14-13.01
and for the reimbursement of tuition payments under this
Section whether the non-public school or special education
facility, public out-of-state school or county special
education facility, attended by a child who resides in that
district and requires special educational services, is within
or outside of the State of Illinois. However, a district is not
eligible to claim transportation reimbursement under this
Section unless the district certifies to the State
Superintendent of Education that the district is unable to
provide special educational services required by the child for
the current school year.

Nothing in this Section authorizes the reimbursement of a
school district for the amount paid for tuition of a child
attending a non-public school or special education facility,
public out-of-state school or county special education
facility unless the school district certifies to the State
Superintendent of Education that the special education program
of that district is unable to meet the needs of that child because of his disability and the State Superintendent of Education finds that the school district is in substantial compliance with Section 14-4.01. However, if a child is unilaterally placed by a State agency or any court in a non-public school or special education facility, public out-of-state school, or county special education facility, a school district shall not be required to certify to the State Superintendent of Education, for the purpose of tuition reimbursement, that the special education program of that district is unable to meet the needs of a child because of his or her disability.

Any educational or related services provided, pursuant to this Section in a non-public school or special education facility or a special education facility owned and operated by a county government unit shall be at no cost to the parent or guardian of the child. However, current law and practices relative to contributions by parents or guardians for costs other than educational or related services are not affected by this amendatory Act of 1978.

Reimbursement for children attending public school residential facilities shall be made in accordance with the provisions of this Section.

Notwithstanding any other provision of law, any school district receiving a payment under this Section or under Section 14-7.02b, 14-13.01, or 29-5 of this Code may classify
all or a portion of the funds that it receives in a particular fiscal year or from general State aid pursuant to Section 18-8.05 of this Code as funds received in connection with any funding program for which it is entitled to receive funds from the State in that fiscal year (including, without limitation, any funding program referenced in this Section), regardless of the source or timing of the receipt. The district may not classify more funds as funds received in connection with the funding program than the district is entitled to receive in that fiscal year for that program. Any classification by a district must be made by a resolution of its board of education. The resolution must identify the amount of any payments or general State aid to be classified under this paragraph and must specify the funding program to which the funds are to be treated as received in connection therewith. This resolution is controlling as to the classification of funds referenced therein. A certified copy of the resolution must be sent to the State Superintendent of Education. The resolution shall still take effect even though a copy of the resolution has not been sent to the State Superintendent of Education in a timely manner. No classification under this paragraph by a district shall affect the total amount or timing of money the district is entitled to receive under this Code. No classification under this paragraph by a district shall in any way relieve the district from or affect any requirements that otherwise would apply with respect to that funding
program, including any accounting of funds by source, reporting
expenditures by original source and purpose, reporting
requirements, or requirements of providing services.
(Source: P.A. 99-78, eff. 7-20-15; 99-143, eff. 7-27-15;
100-587, eff. 6-4-18.)

Section 50-15. The School Construction Law is amended by
adding Section 5-43 as follows:

(105 ILCS 230/5-43 new)

Sec. 5-43. School Construction Task Force.

(a) There is hereby created the School Construction Task
Force. The Task Force shall consist of the following members:

(1) A member appointed by the Governor who shall serve
as the Chairperson.

(2) The Director of the Governor's Office of Management
and Budget, or his or her designee, who shall serve as the
vice-chairperson.

(3) The Executive Director of the Capital Development
Board or his or her designee.

(4) The State Superintendent of Education or his or her
designee.

(5) A representative appointed the Speaker of the House
of Representatives.

(6) A senator appointed by the President of the Senate.

(7) A representative appointed by the Minority Leader
of the House of Representatives.

(8) A senator appointed by the Minority Leader of the Senate.

(9) Five public members appointed by the Governor representing each of the following:

(A) Early childhood education programs.

(B) Elementary school districts.

(C) High school districts.

(D) Unit districts.

(E) Vocational education programs.

(b) The Task Force shall meet at the call of the Chairperson. The State Board of Education shall provide administrative and other support to the Task Force. Members of the Task Force shall serve without compensation, but may be reimbursed for travel and related expenses from funds appropriated for that purpose, subject to the rules of the appropriate travel control board.

(c) The Task Force must review this Law and research the needs for capital improvements in schools throughout this State. On or before March 1, 2020, the Task Force must submit a report to the Governor, General Assembly, and the chairperson of the State Board of Education that outlines recommendations for revising this Law and implementing a sound capital program to support the capital needs of public schools in this State, early childhood education programs, and vocational education programs.
(d) This Section is repealed on July 1, 2020.

Section 50-20. The Illinois Public Aid Code is amended by changing Sections 5-2 and 5A-2 and by adding Sections 5-5.14.5 and 5-5h as follows:

(305 ILCS 5/5-2) (from Ch. 23, par. 5-2)

Sec. 5-2. Classes of Persons Eligible.

Medical assistance under this Article shall be available to any of the following classes of persons in respect to whom a plan for coverage has been submitted to the Governor by the Illinois Department and approved by him. If changes made in this Section 5-2 require federal approval, they shall not take effect until such approval has been received:

1. Recipients of basic maintenance grants under Articles III and IV.

2. Beginning January 1, 2014, persons otherwise eligible for basic maintenance under Article III, excluding any eligibility requirements that are inconsistent with any federal law or federal regulation, as interpreted by the U.S. Department of Health and Human Services, but who fail to qualify thereunder on the basis of need, and who have insufficient income and resources to meet the costs of necessary medical care, including but not limited to the following:

   (a) All persons otherwise eligible for basic
maintenance under Article III but who fail to qualify
under that Article on the basis of need and who meet
either of the following requirements:

(i) their income, as determined by the
Illinois Department in accordance with any federal
requirements, is equal to or less than 100% of the
federal poverty level; or

(ii) their income, after the deduction of
costs incurred for medical care and for other types
of remedial care, is equal to or less than 100% of
the federal poverty level.

(b) (Blank).

3. (Blank).

4. Persons not eligible under any of the preceding
paragraphs who fall sick, are injured, or die, not having
sufficient money, property or other resources to meet the
costs of necessary medical care or funeral and burial
expenses.

5. (a) Beginning January 1, 2020, women during
pregnancy and during the 12-month period beginning
on the last day of the pregnancy, together with their
infants, whose income is at or below 200% of the federal
poverty level. Until September 30, 2019, or sooner if the
maintenance of effort requirements under the Patient
Protection and Affordable Care Act are eliminated or may be
waived before then, women during pregnancy and during the
12-month 60-day period beginning on the last day of the pregnancy, whose countable monthly income, after the deduction of costs incurred for medical care and for other types of remedial care as specified in administrative rule, is equal to or less than the Medical Assistance-No Grant (C) (MANG(C)) Income Standard in effect on April 1, 2013 as set forth in administrative rule.

(b) The plan for coverage shall provide ambulatory prenatal care to pregnant women during a presumptive eligibility period and establish an income eligibility standard that is equal to 200% of the federal poverty level, provided that costs incurred for medical care are not taken into account in determining such income eligibility.

(c) The Illinois Department may conduct a demonstration in at least one county that will provide medical assistance to pregnant women, together with their infants and children up to one year of age, where the income eligibility standard is set up to 185% of the nonfarm income official poverty line, as defined by the federal Office of Management and Budget. The Illinois Department shall seek and obtain necessary authorization provided under federal law to implement such a demonstration. Such demonstration may establish resource standards that are not more restrictive than those established under Article IV of this Code.
6. (a) Children younger than age 19 when countable income is at or below 133% of the federal poverty level. Until September 30, 2019, or sooner if the maintenance of effort requirements under the Patient Protection and Affordable Care Act are eliminated or may be waived before then, children younger than age 19 whose countable monthly income, after the deduction of costs incurred for medical care and for other types of remedial care as specified in administrative rule, is equal to or less than the Medical Assistance-No Grant (C) (MANG(C)) Income Standard in effect on April 1, 2013 as set forth in administrative rule.

(b) Children and youth who are under temporary custody or guardianship of the Department of Children and Family Services or who receive financial assistance in support of an adoption or guardianship placement from the Department of Children and Family Services.

7. (Blank).

8. As required under federal law, persons who are eligible for Transitional Medical Assistance as a result of an increase in earnings or child or spousal support received. The plan for coverage for this class of persons shall:

   (a) extend the medical assistance coverage to the extent required by federal law; and

   (b) offer persons who have initially received 6 months of the coverage provided in paragraph (a) above,
the option of receiving an additional 6 months of coverage, subject to the following:

(i) such coverage shall be pursuant to provisions of the federal Social Security Act;

(ii) such coverage shall include all services covered under Illinois' State Medicaid Plan;

(iii) no premium shall be charged for such coverage; and

(iv) such coverage shall be suspended in the event of a person's failure without good cause to file in a timely fashion reports required for this coverage under the Social Security Act and coverage shall be reinstated upon the filing of such reports if the person remains otherwise eligible.

9. Persons with acquired immunodeficiency syndrome (AIDS) or with AIDS-related conditions with respect to whom there has been a determination that but for home or community-based services such individuals would require the level of care provided in an inpatient hospital, skilled nursing facility or intermediate care facility the cost of which is reimbursed under this Article. Assistance shall be provided to such persons to the maximum extent permitted under Title XIX of the Federal Social Security Act.

10. Participants in the long-term care insurance
partnership program established under the Illinois Long-Term Care Partnership Program Act who meet the qualifications for protection of resources described in Section 15 of that Act.

11. Persons with disabilities who are employed and eligible for Medicaid, pursuant to Section 1902(a)(10)(A)(ii)(xv) of the Social Security Act, and, subject to federal approval, persons with a medically improved disability who are employed and eligible for Medicaid pursuant to Section 1902(a)(10)(A)(ii)(xvi) of the Social Security Act, as provided by the Illinois Department by rule. In establishing eligibility standards under this paragraph 11, the Department shall, subject to federal approval:

(a) set the income eligibility standard at not lower than 350% of the federal poverty level;  
(b) exempt retirement accounts that the person cannot access without penalty before the age of 59 1/2, and medical savings accounts established pursuant to 26 U.S.C. 220;  
(c) allow non-exempt assets up to $25,000 as to those assets accumulated during periods of eligibility under this paragraph 11; and  
(d) continue to apply subparagraphs (b) and (c) in determining the eligibility of the person under this Article even if the person loses eligibility under this
paragraph 11.

12. Subject to federal approval, persons who are eligible for medical assistance coverage under applicable provisions of the federal Social Security Act and the federal Breast and Cervical Cancer Prevention and Treatment Act of 2000. Those eligible persons are defined to include, but not be limited to, the following persons:

   (1) persons who have been screened for breast or cervical cancer under the U.S. Centers for Disease Control and Prevention Breast and Cervical Cancer Program established under Title XV of the federal Public Health Services Act in accordance with the requirements of Section 1504 of that Act as administered by the Illinois Department of Public Health; and

   (2) persons whose screenings under the above program were funded in whole or in part by funds appropriated to the Illinois Department of Public Health for breast or cervical cancer screening.

"Medical assistance" under this paragraph 12 shall be identical to the benefits provided under the State's approved plan under Title XIX of the Social Security Act. The Department must request federal approval of the coverage under this paragraph 12 within 30 days after the effective date of this amendatory Act of the 92nd General Assembly.
In addition to the persons who are eligible for medical assistance pursuant to subparagraphs (1) and (2) of this paragraph 12, and to be paid from funds appropriated to the Department for its medical programs, any uninsured person as defined by the Department in rules residing in Illinois who is younger than 65 years of age, who has been screened for breast and cervical cancer in accordance with standards and procedures adopted by the Department of Public Health for screening, and who is referred to the Department by the Department of Public Health as being in need of treatment for breast or cervical cancer is eligible for medical assistance benefits that are consistent with the benefits provided to those persons described in subparagraphs (1) and (2). Medical assistance coverage for the persons who are eligible under the preceding sentence is not dependent on federal approval, but federal moneys may be used to pay for services provided under that coverage upon federal approval.

13. Subject to appropriation and to federal approval, persons living with HIV/AIDS who are not otherwise eligible under this Article and who qualify for services covered under Section 5-5.04 as provided by the Illinois Department by rule.

14. Subject to the availability of funds for this purpose, the Department may provide coverage under this Article to persons who reside in Illinois who are not
eligible under any of the preceding paragraphs and who meet
the income guidelines of paragraph 2(a) of this Section and
(i) have an application for asylum pending before the
federal Department of Homeland Security or on appeal before
a court of competent jurisdiction and are represented
either by counsel or by an advocate accredited by the
federal Department of Homeland Security and employed by a
not-for-profit organization in regard to that application
or appeal, or (ii) are receiving services through a
federally funded torture treatment center. Medical
coverage under this paragraph 14 may be provided for up to
24 continuous months from the initial eligibility date so
long as an individual continues to satisfy the criteria of
this paragraph 14. If an individual has an appeal pending
regarding an application for asylum before the Department
of Homeland Security, eligibility under this paragraph 14
may be extended until a final decision is rendered on the
appeal. The Department may adopt rules governing the
implementation of this paragraph 14.

15. Family Care Eligibility.

(a) On and after July 1, 2012, a parent or other
caretaker relative who is 19 years of age or older when
countable income is at or below 133% of the federal
poverty level. A person may not spend down to become
eligible under this paragraph 15.

(b) Eligibility shall be reviewed annually.
Following termination of an individual's coverage under this paragraph 15, the individual must be determined eligible before the person can be re-enrolled.

16. Subject to appropriation, uninsured persons who are not otherwise eligible under this Section who have been certified and referred by the Department of Public Health as having been screened and found to need diagnostic evaluation or treatment, or both diagnostic evaluation and treatment, for prostate or testicular cancer. For the purposes of this paragraph 16, uninsured persons are those who do not have creditable coverage, as defined under the Health Insurance Portability and Accountability Act, or have otherwise exhausted any insurance benefits they may have had, for prostate or testicular cancer diagnostic evaluation or treatment, or both diagnostic evaluation and treatment. To be eligible, a person must furnish a Social Security number. A person's assets are exempt from consideration in determining eligibility under this paragraph 16. Such persons shall be eligible for medical
assistance under this paragraph 16 for so long as they need

treatment for the cancer. A person shall be considered to

need treatment if, in the opinion of the person's treating

physician, the person requires therapy directed toward
cure or palliation of prostate or testicular cancer,

including recurrent metastatic cancer that is a known or

presumed complication of prostate or testicular cancer and

complications resulting from the treatment modalities

themselves. Persons who require only routine monitoring

services are not considered to need treatment. "Medical

assistance" under this paragraph 16 shall be identical to

the benefits provided under the State's approved plan under

Title XIX of the Social Security Act. Notwithstanding any

other provision of law, the Department (i) does not have a

claim against the estate of a deceased recipient of

services under this paragraph 16 and (ii) does not have a

lien against any homestead property or other legal or

equitable real property interest owned by a recipient of

services under this paragraph 16.

17. Persons who, pursuant to a waiver approved by the

Secretary of the U.S. Department of Health and Human

Services, are eligible for medical assistance under Title

XIX or XXI of the federal Social Security Act.

Notwithstanding any other provision of this Code and

consistent with the terms of the approved waiver, the

Illinois Department, may by rule:
(a) Limit the geographic areas in which the waiver program operates.

(b) Determine the scope, quantity, duration, and quality, and the rate and method of reimbursement, of the medical services to be provided, which may differ from those for other classes of persons eligible for assistance under this Article.

(c) Restrict the persons' freedom in choice of providers.

18. Beginning January 1, 2014, persons aged 19 or older, but younger than 65, who are not otherwise eligible for medical assistance under this Section 5-2, who qualify for medical assistance pursuant to 42 U.S.C. 1396a(a)(10)(A)(i)(VIII) and applicable federal regulations, and who have income at or below 133% of the federal poverty level plus 5% for the applicable family size as determined pursuant to 42 U.S.C. 1396a(e)(14) and applicable federal regulations. Persons eligible for medical assistance under this paragraph 18 shall receive coverage for the Health Benefits Service Package as that term is defined in subsection (m) of Section 5-1.1 of this Code. If Illinois' federal medical assistance percentage (FMAP) is reduced below 90% for persons eligible for medical assistance under this paragraph 18, eligibility under this paragraph 18 shall cease no later than the end of the third month following the month in which the
reduction in FMAP takes effect.

19. Beginning January 1, 2014, as required under 42
U.S.C. 1396a(a)(10)(A)(i)(IX), persons older than age 18
and younger than age 26 who are not otherwise eligible for
medical assistance under paragraphs (1) through (17) of
this Section who (i) were in foster care under the
responsibility of the State on the date of attaining age 18
or on the date of attaining age 21 when a court has
continued wardship for good cause as provided in Section
2-31 of the Juvenile Court Act of 1987 and (ii) received
medical assistance under the Illinois Title XIX State Plan
or waiver of such plan while in foster care.

20. Beginning January 1, 2018, persons who are
foreign-born victims of human trafficking, torture, or
other serious crimes as defined in Section 2-19 of this
Code and their derivative family members if such persons:
(i) reside in Illinois; (ii) are not eligible under any of
the preceding paragraphs; (iii) meet the income guidelines
of subparagraph (a) of paragraph 2; and (iv) meet the
nonfinancial eligibility requirements of Sections 16-2,
16-3, and 16-5 of this Code. The Department may extend
medical assistance for persons who are foreign-born
victims of human trafficking, torture, or other serious
crimes whose medical assistance would be terminated
pursuant to subsection (b) of Section 16-5 if the
Department determines that the person, during the year of
initial eligibility (1) experienced a health crisis, (2) has been unable, after reasonable attempts, to obtain necessary information from a third party, or (3) has other extenuating circumstances that prevented the person from completing his or her application for status. The Department may adopt any rules necessary to implement the provisions of this paragraph.

In implementing the provisions of Public Act 96-20, the Department is authorized to adopt only those rules necessary, including emergency rules. Nothing in Public Act 96-20 permits the Department to adopt rules or issue a decision that expands eligibility for the FamilyCare Program to a person whose income exceeds 185% of the Federal Poverty Level as determined from time to time by the U.S. Department of Health and Human Services, unless the Department is provided with express statutory authority.

The eligibility of any such person for medical assistance under this Article is not affected by the payment of any grant under the Senior Citizens and Persons with Disabilities Property Tax Relief Act or any distributions or items of income described under subparagraph (X) of paragraph (2) of subsection (a) of Section 203 of the Illinois Income Tax Act.

The Department shall by rule establish the amounts of assets to be disregarded in determining eligibility for medical assistance, which shall at a minimum equal the amounts to be disregarded under the Federal Supplemental Security Income
Program. The amount of assets of a single person to be disregarded shall not be less than $2,000, and the amount of assets of a married couple to be disregarded shall not be less than $3,000.

To the extent permitted under federal law, any person found guilty of a second violation of Article VIIIA shall be ineligible for medical assistance under this Article, as provided in Section 8A-8.

The eligibility of any person for medical assistance under this Article shall not be affected by the receipt by the person of donations or benefits from fundraisers held for the person in cases of serious illness, as long as neither the person nor members of the person's family have actual control over the donations or benefits or the disbursement of the donations or benefits.

Notwithstanding any other provision of this Code, if the United States Supreme Court holds Title II, Subtitle A, Section 2001(a) of Public Law 111-148 to be unconstitutional, or if a holding of Public Law 111-148 makes Medicaid eligibility allowed under Section 2001(a) inoperable, the State or a unit of local government shall be prohibited from enrolling individuals in the Medical Assistance Program as the result of federal approval of a State Medicaid waiver on or after the effective date of this amendatory Act of the 97th General Assembly, and any individuals enrolled in the Medical Assistance Program pursuant to eligibility permitted as a
result of such a State Medicaid waiver shall become immediately ineligible.

Notwithstanding any other provision of this Code, if an Act of Congress that becomes a Public Law eliminates Section 2001(a) of Public Law 111-148, the State or a unit of local government shall be prohibited from enrolling individuals in the Medical Assistance Program as the result of federal approval of a State Medicaid waiver on or after the effective date of this amendatory Act of the 97th General Assembly, and any individuals enrolled in the Medical Assistance Program pursuant to eligibility permitted as a result of such a State Medicaid waiver shall become immediately ineligible.

Effective October 1, 2013, the determination of eligibility of persons who qualify under paragraphs 5, 6, 8, 15, 17, and 18 of this Section shall comply with the requirements of 42 U.S.C. 1396a(e)(14) and applicable federal regulations.

The Department of Healthcare and Family Services, the Department of Human Services, and the Illinois health insurance marketplace shall work cooperatively to assist persons who would otherwise lose health benefits as a result of changes made under this amendatory Act of the 98th General Assembly to transition to other health insurance coverage.

(Source: P.A. 98-104, eff. 7-22-13; 98-463, eff. 8-16-13; 99-143, eff. 7-27-15; 99-870, eff. 8-22-16.)
Sec. 5-5.14.5. Treatment; substance use disorder and mental health. The Department shall consult with stakeholders and General Assembly members for input on a plan to develop enhanced Medicaid rates for substance use disorder treatment and mental health treatment in underserved communities. The Department shall present the plan to General Assembly members within 3 months of the effective date of this amendatory Act of the 101st General Assembly, which will specifically address ensuring access to treatment in provider deserts. Within 4 months of the effective date of this amendatory Act of the 101st General Assembly, the Department shall submit a State plan amendment to create medical assistance enhanced rates to enhance access to those to community mental health services and substance abuse services for underserved communities. Subject to federal approval, the Department shall create medical assistance enhanced rates for community mental health services and substance abuse providers for underserved communities to enhance access to those communities.

Sec. 5-5h. Long-term acute care hospital base rates.

(a) The base per diem rate paid to long-term acute care hospitals for Medicaid services on and after January 1, 2020 must be $60 more than the base rate in effect on June 30, 2019.

(b) Nothing in this Section shall change the rates
authorized under Section 5A-12.6 or the Long-Term Acute Care Hospital Quality Improvement Transfer Program Act.

(305 ILCS 5/5A-2) (from Ch. 23, par. 5A-2)
(Section scheduled to be repealed on July 1, 2020)
Sec. 5A-2. Assessment.
(a)(1) Subject to Sections 5A-3 and 5A-10, for State fiscal years 2009 through 2018, or as long as continued under Section 5A-16, an annual assessment on inpatient services is imposed on each hospital provider in an amount equal to $218.38 multiplied by the difference of the hospital's occupied bed days less the hospital's Medicare bed days, provided, however, that the amount of $218.38 shall be increased by a uniform percentage to generate an amount equal to 75% of the State share of the payments authorized under Section 5A-12.5, with such increase only taking effect upon the date that a State share for such payments is required under federal law. For the period of April through June 2015, the amount of $218.38 used to calculate the assessment under this paragraph shall, by emergency rule under subsection (s) of Section 5-45 of the Illinois Administrative Procedure Act, be increased by a uniform percentage to generate $20,250,000 in the aggregate for that period from all hospitals subject to the annual assessment under this paragraph.

(2) In addition to any other assessments imposed under this Article, effective July 1, 2016 and semi-annually thereafter through June 2018, or as provided in Section 5A-16, in addition
to any federally required State share as authorized under paragraph (1), the amount of $218.38 shall be increased by a uniform percentage to generate an amount equal to 75% of the ACA Assessment Adjustment, as defined in subsection (b-6) of this Section.

For State fiscal years 2009 through 2018, or as provided in Section 5A-16, a hospital's occupied bed days and Medicare bed days shall be determined using the most recent data available from each hospital's 2005 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on December 31, 2006, without regard to any subsequent adjustments or changes to such data. If a hospital's 2005 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Illinois Department may obtain the hospital provider's occupied bed days and Medicare bed days from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Illinois Department or its duly authorized agents and employees.

(3) Subject to Sections 5A-3, 5A-10, and 5A-16, for State fiscal years 2019 and 2020, an annual assessment on inpatient services is imposed on each hospital provider in an amount equal to $197.19 multiplied by the difference of the hospital's occupied bed days less the hospital's Medicare bed days; however, for State fiscal year 2021, the amount of $197.19
shall be increased by a uniform percentage to generate an additional $6,250,000 in the aggregate for that period from all hospitals subject to the annual assessment under this paragraph. For State fiscal years 2019 and 2020, a hospital's occupied bed days and Medicare bed days shall be determined using the most recent data available from each hospital's 2015 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on March 31, 2017, without regard to any subsequent adjustments or changes to such data. If a hospital's 2015 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Illinois Department may obtain the hospital provider's occupied bed days and Medicare bed days from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Illinois Department or its duly authorized agents and employees. Notwithstanding any other provision in this Article, for a hospital provider that did not have a 2015 Medicare cost report, but paid an assessment in State fiscal year 2018 on the basis of hypothetical data, that assessment amount shall be used for State fiscal years 2019 and 2020; however, for State fiscal year 2021, the assessment amount shall be increased by the proportion that it represents of the total annual assessment that is generated from all hospitals in order to generate $6,250,000 in the aggregate for that period from all hospitals
subject to the annual assessment under this paragraph.

Subject to Sections 5A-3 and 5A-10, for State fiscal years 2021 through 2024, an annual assessment on inpatient services is imposed on each hospital provider in an amount equal to $197.19 multiplied by the difference of the hospital's occupied bed days less the hospital's Medicare bed days, provided however, that the amount of $197.19 used to calculate the assessment under this paragraph shall, by rule, be adjusted by a uniform percentage to generate the same total annual assessment that was generated in State fiscal year 2020 from all hospitals subject to the annual assessment under this paragraph plus $6,250,000. For State fiscal years 2021 and 2022, a hospital's occupied bed days and Medicare bed days shall be determined using the most recent data available from each hospital's 2017 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on March 31, 2019, without regard to any subsequent adjustments or changes to such data. For State fiscal years 2023 and 2024, a hospital's occupied bed days and Medicare bed days shall be determined using the most recent data available from each hospital's 2019 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on March 31, 2021, without regard to any subsequent adjustments or changes to such data.

(b) (Blank).

(b-5)(1) Subject to Sections 5A-3 and 5A-10, for the
portion of State fiscal year 2012, beginning June 10, 2012 through June 30, 2012, and for State fiscal years 2013 through 2018, or as provided in Section 5A-16, an annual assessment on outpatient services is imposed on each hospital provider in an amount equal to .008766 multiplied by the hospital's outpatient gross revenue, provided, however, that the amount of .008766 shall be increased by a uniform percentage to generate an amount equal to 25% of the State share of the payments authorized under Section 5A-12.5, with such increase only taking effect upon the date that a State share for such payments is required under federal law. For the period beginning June 10, 2012 through June 30, 2012, the annual assessment on outpatient services shall be prorated by multiplying the assessment amount by a fraction, the numerator of which is 21 days and the denominator of which is 365 days. For the period of April through June 2015, the amount of .008766 used to calculate the assessment under this paragraph shall, by emergency rule under subsection (s) of Section 5-45 of the Illinois Administrative Procedure Act, be increased by a uniform percentage to generate $6,750,000 in the aggregate for that period from all hospitals subject to the annual assessment under this paragraph.

(2) In addition to any other assessments imposed under this Article, effective July 1, 2016 and semi-annually thereafter through June 2018, in addition to any federally required State share as authorized under paragraph (1), the amount of .008766
shall be increased by a uniform percentage to generate an amount equal to 25% of the ACA Assessment Adjustment, as defined in subsection (b-6) of this Section.

For the portion of State fiscal year 2012, beginning June 10, 2012 through June 30, 2012, and State fiscal years 2013 through 2018, or as provided in Section 5A-16, a hospital's outpatient gross revenue shall be determined using the most recent data available from each hospital's 2009 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on June 30, 2011, without regard to any subsequent adjustments or changes to such data. If a hospital's 2009 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Department may obtain the hospital provider's outpatient gross revenue from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Department or its duly authorized agents and employees.

(3) Subject to Sections 5A-3, 5A-10, and 5A-16, for State fiscal years 2019 and 2020, an annual assessment on outpatient services is imposed on each hospital provider in an amount equal to .01358 multiplied by the hospital's outpatient gross revenue; however, for State fiscal year 2021 2020, the amount of .01358 shall be increased by a uniform percentage to generate an additional $6,250,000 in the aggregate for that period from all hospitals subject to the annual assessment
under this paragraph. For State fiscal years 2019 and 2020, a hospital's outpatient gross revenue shall be determined using the most recent data available from each hospital's 2015 Medicare cost report as contained in the Healthcare Cost Report Information System file, for the quarter ending on March 31, 2017, without regard to any subsequent adjustments or changes to such data. If a hospital's 2015 Medicare cost report is not contained in the Healthcare Cost Report Information System, then the Department may obtain the hospital provider's outpatient gross revenue from any source available, including, but not limited to, records maintained by the hospital provider, which may be inspected at all times during business hours of the day by the Department or its duly authorized agents and employees. Notwithstanding any other provision in this Article, for a hospital provider that did not have a 2015 Medicare cost report, but paid an assessment in State fiscal year 2018 on the basis of hypothetical data, that assessment amount shall be used for State fiscal years 2019 and 2020; however, for State fiscal year 2021, the assessment amount shall be increased by the proportion that it represents of the total annual assessment that is generated from all hospitals in order to generate $6,250,000 in the aggregate for that period from all hospitals subject to the annual assessment under this paragraph.

Subject to Sections 5A-3 and 5A-10, for State fiscal years 2021 through 2024, an annual assessment on outpatient services
is imposed on each hospital provider in an amount equal to 
.01358 multiplied by the hospital's outpatient gross revenue, 
provided however, that the amount of .01358 used to calculate 
the assessment under this paragraph shall, by rule, be adjusted 
by a uniform percentage to generate the same total annual 
assessment that was generated in State fiscal year 2020 from 
all hospitals subject to the annual assessment under this 
paragraph plus $6,250,000. For State fiscal years 2021 and 
2022, a hospital's outpatient gross revenue shall be determined 
using the most recent data available from each hospital's 2017 
Medicare cost report as contained in the Healthcare Cost Report 
Information System file, for the quarter ending on March 31, 
2019, without regard to any subsequent adjustments or changes 
to such data. For State fiscal years 2023 and 2024, a 
hospital's outpatient gross revenue shall be determined using 
the most recent data available from each hospital's 2019 
Medicare cost report as contained in the Healthcare Cost Report 
Information System file, for the quarter ending on March 31, 
2021, without regard to any subsequent adjustments or changes 
to such data.

(b-6)(1) As used in this Section, "ACA Assessment 
Adjustment" means:

(A) For the period of July 1, 2016 through December 31, 
2016, the product of .19125 multiplied by the sum of the 
fee-for-service payments to hospitals as authorized under 
Section 5A-12.5 and the adjustments authorized under
subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of April 2016 multiplied by 6.

(B) For the period of January 1, 2017 through June 30, 2017, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of October 2016 multiplied by 6, except that the amount calculated under this subparagraph (B) shall be adjusted, either positively or negatively, to account for the difference between the actual payments issued under Section 5A-12.5 for the period beginning July 1, 2016 through December 31, 2016 and the estimated payments due and payable in the month of April 2016 multiplied by 6 as described in subparagraph (A).

(C) For the period of July 1, 2017 through December 31, 2017, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of April 2017 multiplied by 6, except that the amount calculated under this subparagraph (C) shall be adjusted, either positively or negatively, to account for the
difference between the actual payments issued under Section 5A-12.5 for the period beginning January 1, 2017 through June 30, 2017 and the estimated payments due and payable in the month of October 2016 multiplied by 6 as described in subparagraph (B).

(D) For the period of January 1, 2018 through June 30, 2018, the product of .19125 multiplied by the sum of the fee-for-service payments to hospitals as authorized under Section 5A-12.5 and the adjustments authorized under subsection (t) of Section 5A-12.2 to managed care organizations for hospital services due and payable in the month of October 2017 multiplied by 6, except that:

(i) the amount calculated under this subparagraph (D) shall be adjusted, either positively or negatively, to account for the difference between the actual payments issued under Section 5A-12.5 for the period of July 1, 2017 through December 31, 2017 and the estimated payments due and payable in the month of April 2017 multiplied by 6 as described in subparagraph (C); and

(ii) the amount calculated under this subparagraph (D) shall be adjusted to include the product of .19125 multiplied by the sum of the fee-for-service payments, if any, estimated to be paid to hospitals under subsection (b) of Section 5A-12.5.

(2) The Department shall complete and apply a final
reconciliation of the ACA Assessment Adjustment prior to June 30, 2018 to account for:

(A) any differences between the actual payments issued or scheduled to be issued prior to June 30, 2018 as authorized in Section 5A-12.5 for the period of January 1, 2018 through June 30, 2018 and the estimated payments due and payable in the month of October 2017 multiplied by 6 as described in subparagraph (D); and

(B) any difference between the estimated fee-for-service payments under subsection (b) of Section 5A-12.5 and the amount of such payments that are actually scheduled to be paid.

The Department shall notify hospitals of any additional amounts owed or reduction credits to be applied to the June 2018 ACA Assessment Adjustment. This is to be considered the final reconciliation for the ACA Assessment Adjustment.

(3) Notwithstanding any other provision of this Section, if for any reason the scheduled payments under subsection (b) of Section 5A-12.5 are not issued in full by the final day of the period authorized under subsection (b) of Section 5A-12.5, funds collected from each hospital pursuant to subparagraph (D) of paragraph (1) and pursuant to paragraph (2), attributable to the scheduled payments authorized under subsection (b) of Section 5A-12.5 that are not issued in full by the final day of the period attributable to each payment authorized under subsection (b) of Section 5A-12.5, shall be refunded.
(4) The increases authorized under paragraph (2) of subsection (a) and paragraph (2) of subsection (b-5) shall be limited to the federally required State share of the total payments authorized under Section 5A-12.5 if the sum of such payments yields an annualized amount equal to or less than $450,000,000, or if the adjustments authorized under subsection (t) of Section 5A-12.2 are found not to be actuarially sound; however, this limitation shall not apply to the fee-for-service payments described in subsection (b) of Section 5A-12.5.

(c) (Blank).

(d) Notwithstanding any of the other provisions of this Section, the Department is authorized to adopt rules to reduce the rate of any annual assessment imposed under this Section, as authorized by Section 5-46.2 of the Illinois Administrative Procedure Act.

(e) Notwithstanding any other provision of this Section, any plan providing for an assessment on a hospital provider as a permissible tax under Title XIX of the federal Social Security Act and Medicaid-eligible payments to hospital providers from the revenues derived from that assessment shall be reviewed by the Illinois Department of Healthcare and Family Services, as the Single State Medicaid Agency required by federal law, to determine whether those assessments and hospital provider payments meet federal Medicaid standards. If the Department determines that the elements of the plan may
meet federal Medicaid standards and a related State Medicaid Plan Amendment is prepared in a manner and form suitable for submission, that State Plan Amendment shall be submitted in a timely manner for review by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services and subject to approval by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services. No such plan shall become effective without approval by the Illinois General Assembly by the enactment into law of related legislation. Notwithstanding any other provision of this Section, the Department is authorized to adopt rules to reduce the rate of any annual assessment imposed under this Section. Any such rules may be adopted by the Department under Section 5-50 of the Illinois Administrative Procedure Act.

(Source: P.A. 99-2, eff. 3-26-15; 99-516, eff. 6-30-16; 100-581, eff. 3-12-18.)

Section 50-21. If and only if Senate Bill 1321 of the 101st General Assembly becomes law in the form in which it passed the General Assembly on May 30, 2019, then the Illinois Public Aid Code is amended by changing Section 11-5.3 as follows:

(305 ILCS 5/11-5.3)

Sec. 11-5.3. Procurement of vendor to verify eligibility for assistance under Article V.
(a) No later than 60 days after the effective date of this amendatory Act of the 97th General Assembly, the Chief Procurement Officer for General Services, in consultation with the Department of Healthcare and Family Services, shall conduct and complete any procurement necessary to procure a vendor to verify eligibility for assistance under Article V of this Code. Such authority shall include procuring a vendor to assist the Chief Procurement Officer in conducting the procurement. The Chief Procurement Officer and the Department shall jointly negotiate final contract terms with a vendor selected by the Chief Procurement Officer. Within 30 days of selection of an eligibility verification vendor, the Department of Healthcare and Family Services shall enter into a contract with the selected vendor. The Department of Healthcare and Family Services and the Department of Human Services shall cooperate with and provide any information requested by the Chief Procurement Officer to conduct the procurement.

(b) Notwithstanding any other provision of law, any procurement or contract necessary to comply with this Section shall be exempt from: (i) the Illinois Procurement Code pursuant to Section 1-10(h) of the Illinois Procurement Code, except that bidders shall comply with the disclosure requirement in Sections 50-10.5(a) through (d), 50-13, 50-35, and 50-37 of the Illinois Procurement Code and a vendor awarded a contract under this Section shall comply with Section 50-37 of the Illinois Procurement Code; (ii) any administrative rules
of this State pertaining to procurement or contract formation; and (iii) any State or Department policies or procedures pertaining to procurement, contract formation, contract award, and Business Enterprise Program approval.

(c) Upon becoming operational, the contractor shall conduct data matches using the name, date of birth, address, and Social Security Number of each applicant and recipient against public records to verify eligibility. The contractor, upon preliminary determination that an enrollee is eligible or ineligible, shall notify the Department, except that the contractor shall not make preliminary determinations regarding the eligibility of persons residing in long term care facilities whose income and resources were at or below the applicable financial eligibility standards at the time of their last review. Within 20 business days of such notification, the Department shall accept the recommendation or reject it with a stated reason. The Department shall retain final authority over eligibility determinations. The contractor shall keep a record of all preliminary determinations of ineligibility communicated to the Department. Within 30 days of the end of each calendar quarter, the Department and contractor shall file a joint report on a quarterly basis to the Governor, the Speaker of the House of Representatives, the Minority Leader of the House of Representatives, the Senate President, and the Senate Minority Leader. The report shall include, but shall not be limited to, monthly recommendations of preliminary
determinations of eligibility or ineligibility communicated by
the contractor, the actions taken on those preliminary
determinations by the Department, and the stated reasons for
those recommendations that the Department rejected.

(d) An eligibility verification vendor contract shall be
awarded for an initial 2-year period with up to a maximum of 2
one-year renewal options. Nothing in this Section shall compel
the award of a contract to a vendor that fails to meet the
needs of the Department. A contract with a vendor to assist in
the procurement shall be awarded for a period of time not to
exceed 6 months.

(e) The provisions of this Section shall be administered in
compliance with federal law.

(f) The State's Integrated Eligibility System shall be on a
3-year audit cycle by the Office of the Auditor General.

(Source: 10100SB1321ham001.)

Section 50-25. The Code of Civil Procedure is amended by
changing Sections 15-1504.1 and by reenacting and changing
Section 15-1507.1 as follows:

(735 ILCS 5/15-1504.1)

Sec. 15-1504.1. Filing fee for Foreclosure Prevention
Program Fund, Foreclosure Prevention Program Graduated Fund,
and Abandoned Residential Property Municipality Relief Fund.

(a) Fee paid by all plaintiffs with respect to residential
With respect to residential real estate, at the time of the filing of a foreclosure complaint, the plaintiff shall pay to the clerk of the court in which the foreclosure complaint is filed a fee of $50 for deposit into the Foreclosure Prevention Program Fund, a special fund created in the State treasury. The clerk shall remit the fee collected pursuant to this subsection (a) to the State Treasurer to be expended for the purposes set forth in Section 7.30 of the Illinois Housing Development Act. All fees paid by plaintiffs to the clerk of the court as provided in this subsection (a) shall be disbursed within 60 days after receipt by the clerk of the court as follows: (i) 98% to the State Treasurer for deposit into the Foreclosure Prevention Program Fund, and (ii) 2% to the clerk of the court to be retained by the clerk for deposit into the Circuit Court Clerk Operation and Administrative Fund to defray administrative expenses related to implementation of this subsection (a). Notwithstanding any other law to the contrary, the Foreclosure Prevention Program Fund is not subject to sweeps, administrative charge-backs, or any other fiscal maneuver that would in any way transfer any amounts from the Foreclosure Prevention Program Fund into any other fund of the State.

(a-5) Additional fee paid by plaintiffs with respect to residential real estate.

(1) Until January 1, 2023 2020, with respect to residential real estate, at the time of the filing of a
foreclosure complaint and in addition to the fee set forth in subsection (a) of this Section, the plaintiff shall pay to the clerk of the court in which the foreclosure complaint is filed a fee for the Foreclosure Prevention Program Graduated Fund and the Abandoned Residential Property Municipality Relief Fund as follows:

(A) The fee shall be $500 if:

(i) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first tier foreclosure filing category and is filing the complaint on its own behalf as the holder of the indebtedness; or

(ii) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first tier foreclosure filing category and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first tier foreclosure filing category; or

(iii) the plaintiff is not a depository institution and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure
complaints so as to be included in the first tier foreclosure filing category.

(B) The fee shall be $250 if:

(i) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the second tier foreclosure filing category and is filing the complaint on its own behalf as the holder of the indebtedness; or

(ii) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first or second tier foreclosure filing category and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the second tier foreclosure filing category; or

(iii) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the second tier foreclosure filing category and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first tier foreclosure filing
(iv) the plaintiff is not a depository institution and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the second tier foreclosure filing category.

(C) The fee shall be $50 if:

(i) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the third tier foreclosure filing category and is filing the complaint on its own behalf as the holder of the indebtedness; or

(ii) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first, second, or third tier foreclosure filing category and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the third tier foreclosure filing category; or

(iii) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the
third tier foreclosure filing category and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the first tier foreclosure filing category; or

(iv) the plaintiff, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the third tier foreclosure filing category and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the second tier foreclosure filing category; or

(v) the plaintiff is not a depository institution and is filing the complaint on behalf of a mortgagee that, together with its affiliates, has filed a sufficient number of foreclosure complaints so as to be included in the third tier foreclosure filing category.

(2) The clerk shall remit the fee collected pursuant to paragraph (1) of this subsection (a-5) to the State Treasurer to be expended for the purposes set forth in Sections 7.30 and 7.31 of the Illinois Housing Development Act and for administrative expenses. All fees paid by
plaintiffs to the clerk of the court as provided in paragraph (1) shall be disbursed within 60 days after receipt by the clerk of the court as follows:

(A) 28% to the State Treasurer for deposit into the Foreclosure Prevention Program Graduated Fund;

(B) 70% to the State Treasurer for deposit into the Abandoned Residential Property Municipality Relief Fund; and

(C) 2% to the clerk of the court to be retained by the clerk for deposit into the Circuit Court Clerk Operation and Administrative Fund to defray administrative expenses related to implementation of this subsection (a-5).

(3) Until January 1, 2023, with respect to residential real estate, at the time of the filing of a foreclosure complaint, the plaintiff or plaintiff's representative shall file a verified statement that states which additional fee is due under paragraph (1) of this subsection (a-5), unless the court has established another process for a plaintiff or plaintiff's representative to certify which additional fee is due under paragraph (1) of this subsection (a-5).

(4) If a plaintiff fails to provide the clerk of the court with a true and correct statement of the additional fee due under paragraph (1) of this subsection (a-5), and the mortgagor reimburses the plaintiff for any erroneous
additional fee that was paid by the plaintiff to the clerk
of the court, the mortgagor may seek a refund of any
overpayment of the fee in an amount that shall not exceed
the difference between the higher additional fee paid under
paragraph (1) of this subsection (a-5) and the actual fee
due thereunder. The mortgagor must petition the judge
within the foreclosure action for the award of any fee
overpayment pursuant to this paragraph (4) of this
subsection (a-5), and the award shall be determined by the
judge and paid by the clerk of the court out of the fund
account into which the clerk of the court deposits fees to
be remitted to the State Treasurer under paragraph (2) of
this subsection (a-5), the timing of which refund payment
shall be determined by the clerk of the court based upon
the availability of funds in the subject fund account. This
refund shall be the mortgagor's sole remedy and a mortgagor
shall have no private right of action against the plaintiff
or plaintiff's representatives if the additional fee paid
by the plaintiff was erroneous.

(5) This subsection (a-5) is inoperative on and after
January 1, 2023 2020.

(b) Not later than March 1 of each year, the clerk of the
court shall submit to the Illinois Housing Development
Authority a report of the funds collected and remitted pursuant
to this Section during the preceding year.

(c) As used in this Section:
"Affiliate" means any company that controls, is controlled by, or is under common control with another company.

"Approved counseling agency" and "approved housing counseling" have the meanings ascribed to those terms in Section 7.30 of the Illinois Housing Development Act.

"Depository institution" means a bank, savings bank, savings and loan association, or credit union chartered, organized, or holding a certificate of authority to do business under the laws of this State, another state, or the United States.

"First tier foreclosure filing category" is a classification that only applies to a plaintiff that has filed 175 or more foreclosure complaints on residential real estate located in Illinois during the calendar year immediately preceding the date of the filing of the subject foreclosure complaint.

"Second tier foreclosure filing category" is a classification that only applies to a plaintiff that has filed at least 50, but no more than 174, foreclosure complaints on residential real estate located in Illinois during the calendar year immediately preceding the date of the filing of the subject foreclosure complaint.

"Third tier foreclosure filing category" is a classification that only applies to a plaintiff that has filed no more than 49 foreclosure complaints on residential real estate located in Illinois during the calendar year immediately
preceding the date of the filing of the subject foreclosure complaint.

(d) In no instance shall the fee set forth in subsection (a-5) be assessed for any foreclosure complaint filed before the effective date of this amendatory Act of the 97th General Assembly.

(e) Notwithstanding any other law to the contrary, the Abandoned Residential Property Municipality Relief Fund is not subject to sweeps, administrative charge-backs, or any other fiscal maneuver that would in any way transfer any amounts from the Abandoned Residential Property Municipality Relief Fund into any other fund of the State.

(Source: P.A. 100-407, eff. 8-25-17.)

(735 ILCS 5/15-1507.1)

Sec. 15-1507.1. Judicial sale fee for Abandoned Residential Property Municipality Relief Fund.

(a) Upon and at the sale of residential real estate under Section 15-1507, the purchaser shall pay to the person conducting the sale pursuant to Section 15-1507 a fee for deposit into the Abandoned Residential Property Municipality Relief Fund, a special fund created in the State treasury. The fee shall be calculated at the rate of $1 for each $1,000 or fraction thereof of the amount paid by the purchaser to the person conducting the sale, as reflected in the receipt of sale issued to the purchaser, provided that in no event shall the
fee exceed $300. No fee shall be paid by the mortgagee acquiring the residential real estate pursuant to its credit bid at the sale or by any mortgagee, judgment creditor, or other lienor acquiring the residential real estate whose rights in and to the residential real estate arose prior to the sale. Upon confirmation of the sale under Section 15-1508, the person conducting the sale shall remit the fee to the clerk of the court in which the foreclosure case is pending. The clerk shall remit the fee to the State Treasurer as provided in this Section, to be expended for the purposes set forth in Section 7.31 of the Illinois Housing Development Act.

(b) All fees paid by purchasers as provided in this Section shall be disbursed within 60 days after receipt by the clerk of the court as follows: (i) 98% to the State Treasurer for deposit into the Abandoned Residential Property Municipality Relief Fund, and (ii) 2% to the clerk of the court to be retained by the clerk for deposit into the Circuit Court Clerk Operation and Administrative Fund to defray administrative expenses related to implementation of this Section.

(c) Not later than March 1 of each year, the clerk of the court shall submit to the Illinois Housing Development Authority a report of the funds collected and remitted during the preceding year pursuant to this Section.

(d) Subsections (a) and (b) of this Section are operative and shall become inoperative on January 1, 2023 2017. This Section is repealed on March 2, 2023 2017.
(e) All actions taken in the collection and remittance of fees under this Section before the effective date of this amendatory Act of the 101st General Assembly are ratified, validated, and confirmed.
(Source: P.A. 98-20, eff. 6-11-13; 99-493, eff. 12-17-15.)

ARTICLE 55. ACCESS TO JUSTICE GRANTS

Section 55-5. The Access to Justice Act is amended by adding Section 16 as follows:

(705 ILCS 95/16 new)

Sec. 16. Fiscal year 2020 grants. If and only if Senate Bill 262 of the 101st General Assembly becomes law, then funds appropriated for grants in Section 165 of Article 105 of Senate Bill 262 of the 101st General Assembly shall be awarded by the Department of Human Services in equal amounts to the Westside Justice Center and the Resurrection Project.

ARTICLE 60. URBAN WEATHERIZATION INITIATIVE

Section 60-5. The Urban Weatherization Initiative Act is amended by changing Section 40-20 as follows:

(30 ILCS 738/40-20)

Sec. 40-20. Award of grants.
(a) The Department shall award grants under this Article using a competitive request-for-proposal process administered by the Department and overseen by the Board. No more than 2% of funds used for grants may be retained by the Department for administrative costs, program evaluation, and technical assistance activities.

(b) The Department must award grants competitively in accordance with the priorities described in this Article. Grants must be awarded in support of the implementation, expansion, or implementation and expansion of weatherization and job training programs consistent with the priorities described in this Article. Strategies for grant use include, but are not limited to, the following:

(1) Repair or replacement of inefficient heating and cooling units.

(2) Addressing of air infiltration with weather stripping, caulking, thresholds, minor repairs to walls, roofs, ceilings, and floors, and window and door replacement.

(3) Repair or replacement of water heaters.

(4) Pipe, duct, or pipe and duct insulation.

(c) Portions of grant funds may be used for:

(1) Work-aligned training in weatherization skill sets, including skills necessary for career advancement in the energy efficiency field.

(2) Basic skills training, including soft-skill
training, and other workforce development services, including mentoring, job development, support services, transportation assistance, and wage subsidies tied to training and employment in weatherization.

(c-5) Portions of grant funds may also be used for any purpose for which bonds are issued under Section 4 of the Build Illinois Bond Act.

(d) All grant applicants must include a comprehensive plan for local community engagement. Grant recipients may devote a portion of awarded funds to conduct outreach activities designed to assure that eligible households and relevant workforce populations are made aware of the opportunities available under this Article. A portion of outreach activities must occur in convenient, local intake centers, including but not limited to churches, local schools, and community centers.

(e) Any private, public, and non-profit entities that provide, or demonstrate desire and ability to provide, weatherization services that act to decrease the impact of energy costs on low-income areas and incorporate an effective local employment strategy are eligible grant applicants.

(f) For grant recipients, maximum per unit expenditure shall not exceed $6,500.

(g) A grant recipient may not be awarded grants totaling more than $500,000 per fiscal year.

(h) A grant recipient may not use more than 15% of its total grant amount for administrative expenses.
(Source: P.A. 96-37, eff. 7-13-09.)

ARTICLE 99. EFFECTIVE DATE

Section 99-99. Effective date. This Act takes effect upon becoming law.